

ATTACHMENT E

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BEAR GULCH DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

	YEARS 2002 THROUGH 2003 (DOLLARS IN THOUSANDS)			
	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 13,998.7	\$ 14,034.4	\$ 14,515.4	\$ 14,976.9
RATE INCREASE			\$ 516.7	\$ 424.5
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 4,617.6	\$ 4,629.6	\$ 4,617.6	\$ 4,629.6
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 667.4	\$ 668.8	\$ 667.4	\$ 668.8
PURCHASED CHEMICALS	\$ 36.0	\$ 36.9	\$ 36.0	\$ 36.9
PAYROLL - DISTRICT	\$ 1,399.0	\$ 1,440.9	\$ 1,399.0	\$ 1,440.9
OTHER OPERATION & MAINTENANCE	\$ 803.9	\$ 813.3	\$ 803.9	\$ 813.3
UNCOLLECTIBLES	\$ 7.7	\$ 7.7	\$ 7.9	\$ 8.2
OTHER ADMIN & GENERAL EXP	\$ 159.2	\$ 161.2	\$ 159.2	\$ 161.2
TOTAL O&M, A&G, AND MISC EXP	\$ 7,690.8	\$ 7,758.4	\$ 7,691.0	\$ 7,758.9
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 290.7	\$ 306.8	\$ 290.7	\$ 306.8
LOCAL FRANCHISE TAXES	\$ 108.7	\$ 109.0	\$ 112.7	\$ 116.3
BUSINESS LICENSE FEES	\$ 13.9	\$ 13.9	\$ 14.8	\$ 15.3
PAYROLL TAXES	\$ 113.6	\$ 117.0	\$ 113.6	\$ 117.0
TOTAL GENERAL TAXES	\$ 526.9	\$ 546.7	\$ 531.8	\$ 555.4
DEPRECIATION	\$ 1,174.9	\$ 1,274.4	\$ 1,174.9	\$ 1,274.4
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 1,040.6	\$ 1,075.3	\$ 1,040.6	\$ 1,075.3
AD VALOREM TAXES	\$ 12.6	\$ 13.6	\$ 12.6	\$ 13.6
PAYROLL TAXES	\$ 43.2	\$ 44.3	\$ 43.2	\$ 44.3
OTHER PRORATED EXPENSES	\$ 566.5	\$ 568.4	\$ 566.5	\$ 568.4
TOTAL G.O. PRORATED EXPENSES	\$ 1,662.8	\$ 1,701.6	\$ 1,662.8	\$ 1,701.6
SUB-TOTAL OPERATING EXPENSES	\$ 11,055.4	\$ 11,281.1	\$ 11,060.6	\$ 11,290.3
TOTAL INCOME TAXES	\$ 846.4	\$ 724.4	\$ 1,070.7	\$ 1,117.8
TOTAL OPERATING EXPENSES	\$ 11,901.8	\$ 12,005.5	\$ 12,131.2	\$ 12,408.1
NET OPERATING REVENUE	\$ 2,096.9	\$ 2,028.9	\$ 2,384.2	\$ 2,568.8
DEPRECIATED RATE BASE	\$ 26,775.2	\$ 28,858.2	\$ 26,775.2	\$ 28,858.2
RATE OF RETURN				
YEAR	7.83%	7.03%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.80%		0.00%

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CHICO DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 8,579.6	\$ 8,720.8	\$ 9,900.4	\$ 10,235.7
Rate increase			\$ 1,320.8	\$ 172.4
OPERATIONS EXPENSES				
PURCHASED WATER	\$ -	\$ -	\$ -	\$ -
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 1,652.8	\$ 1,681.9	\$ 1,652.8	\$ 1,681.9
PURCHASED CHEMICALS	\$ 64.1	\$ 65.7	\$ 64.1	\$ 65.7
PAYROLL - DISTRICT	\$ 1,531.0	\$ 1,652.2	\$ 1,531.0	\$ 1,652.2
OTHER OPERATION & MAINTENANCE	\$ 603.7	\$ 616.7	\$ 603.7	\$ 616.7
UNCOLLECTIBLES	\$ 11.4	\$ 11.6	\$ 13.1	\$ 13.6
OTHER ADMIN & GENERAL EXP	\$ 116.7	\$ 119.5	\$ 116.7	\$ 119.5
TOTAL O&M, A&G, AND MISC EXP	\$ 3,979.7	\$ 4,147.6	\$ 3,981.4	\$ 4,149.6
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 249.6	\$ 268.6	\$ 249.6	\$ 268.6
LOCAL FRANCHISE TAXES	\$ -	\$ -	\$ -	\$ -
BUSINESS LICENSE FEES	\$ 23.9	\$ 23.9	\$ 23.9	\$ 23.9
PAYROLL TAXES	\$ 125.6	\$ 135.6	\$ 125.6	\$ 135.6
TOTAL GENERAL TAXES	\$ 399.1	\$ 428.1	\$ 399.1	\$ 428.1
DEPRECIATION	\$ 1,071.5	\$ 1,116.9	\$ 1,071.5	\$ 1,116.9
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 1,026.7	\$ 1,061.0	\$ 1,026.7	\$ 1,061.0
AD VALOREM TAXES	\$ 12.4	\$ 13.4	\$ 12.4	\$ 13.4
PAYROLL TAXES	\$ 42.6	\$ 43.8	\$ 42.6	\$ 43.8
OTHER PRORATED EXPENSES	\$ 558.9	\$ 560.8	\$ 558.9	\$ 560.8
TOTAL G.O. PRORATED EXPENSES	\$ 1,640.6	\$ 1,678.9	\$ 1,640.6	\$ 1,678.9
SUB-TOTAL OPERATING EXPENSES	\$ 7,090.9	\$ 7,371.5	\$ 7,092.6	\$ 7,373.5
TOTAL INCOME TAXES	\$ 205.4	\$ 131.4	\$ 783.7	\$ 753.9
TOTAL OPERATING EXPENSES	\$ 7,296.3	\$ 7,502.9	\$ 7,876.3	\$ 8,127.3
NET OPERATING REVENUE	\$ 1,283.3	\$ 1,217.9	\$ 2,024.1	\$ 2,108.4
DEPRECIATED RATE BASE	\$ 22,731.5	\$ 23,698.8	\$ 22,731.5	\$ 23,698.8
RATE OF RETURN				
YEAR	5.65%	5.14%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.51%		0.00%

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DIXON DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 1,032.7	\$ 1,039.9	\$ 1,107.7	\$ 1,142.3
Rate increase			\$ 75.0	\$ 26.9
OPERATIONS EXPENSES				
PURCHASED WATER	\$ -	\$ -	\$ -	\$ -
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 130.1	\$ 130.8	\$ 130.1	\$ 130.8
PURCHASED CHEMICALS	\$ 5.0	\$ 5.1	\$ 5.0	\$ 5.1
PAYROLL - DISTRICT	\$ 242.1	\$ 249.4	\$ 242.1	\$ 249.4
OTHER OPERATION & MAINTENANCE	\$ 105.0	\$ 107.2	\$ 105.0	\$ 107.2
UNCOLLECTIBLES	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.4
OTHER ADMIN & GENERAL EXP	\$ 22.7	\$ 23.1	\$ 22.7	\$ 23.1
TOTAL O&M, A&G, AND MISC EXP	\$ 505.2	\$ 515.9	\$ 505.2	\$ 516.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 20.0	\$ 20.6	\$ 20.0	\$ 20.6
LOCAL FRANCHISE TAXES	\$ -	\$ -	\$ -	\$ -
BUSINESS LICENSE FEES	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
PAYROLL TAXES	\$ 20.1	\$ 20.7	\$ 20.1	\$ 20.7
TOTAL GENERAL TAXES	\$ 40.2	\$ 41.4	\$ 40.2	\$ 41.4
DEPRECIATION	\$ 93.0	\$ 97.0	\$ 93.0	\$ 97.0
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 122.7	\$ 126.8	\$ 122.7	\$ 126.8
AD VALOREM TAXES	\$ 1.5	\$ 1.6	\$ 1.5	\$ 1.6
PAYROLL TAXES	\$ 5.1	\$ 5.2	\$ 5.1	\$ 5.2
OTHER PRORATED EXPENSES	\$ 66.8	\$ 67.0	\$ 66.8	\$ 67.0
TOTAL G.O. PRORATED EXPENSES	\$ 196.0	\$ 200.6	\$ 196.0	\$ 200.6
SUB-TOTAL OPERATING EXPENSES	\$ 834.4	\$ 854.9	\$ 834.4	\$ 855.0
TOTAL INCOME TAXES	\$ 52.8	\$ 44.3	\$ 85.6	\$ 86.9
TOTAL OPERATING EXPENSES	\$ 887.3	\$ 899.3	\$ 920.1	\$ 941.9
NET OPERATING REVENUE	\$ 145.4	\$ 140.6	\$ 187.6	\$ 200.4
DEPRECIATED RATE BASE	\$ 2,108.8	\$ 2,251.4	\$ 2,108.8	\$ 2,251.4
RATE OF RETURN				
YEAR	6.90%	6.25%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.65%		0.00%

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EAST LOS ANGELES DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 17,408.9	\$ 17,439.2	\$ 18,585.8	\$ 18,907.2
Rate increase			\$ 1,176.9	\$ 289.1
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 7,027.7	\$ 7,047.3	\$ 7,027.7	\$ 7,047.3
GROUNDWATER EXTRACTION CHARGE	\$ 854.7	\$ 854.7	\$ 854.7	\$ 854.7
PURCHASED POWER	\$ 726.8	\$ 727.9	\$ 726.8	\$ 727.9
PURCHASED CHEMICALS	\$ 44.8	\$ 45.8	\$ 44.8	\$ 45.8
PAYROLL - DISTRICT	\$ 2,036.4	\$ 2,097.6	\$ 2,036.4	\$ 2,097.6
OTHER OPERATION & MAINTENANCE	\$ 731.6	\$ 744.7	\$ 731.6	\$ 744.7
UNCOLLECTIBLES	\$ 19.7	\$ 19.8	\$ 21.1	\$ 21.4
OTHER ADMIN & GENERAL EXP	\$ 129.7	\$ 131.5	\$ 129.7	\$ 131.5
TOTAL O&M, A&G, AND MISC EXP	\$ 11,571.4	\$ 11,669.3	\$ 11,572.8	\$ 11,670.9
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 323.0	\$ 340.0	\$ 323.0	\$ 340.0
LOCAL FRANCHISE TAXES	\$ 285.8	\$ 286.0	\$ 306.6	\$ 310.0
BUSINESS LICENSE FEES	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2
PAYROLL TAXES	\$ 165.4	\$ 170.4	\$ 165.4	\$ 170.4
TOTAL GENERAL TAXES	\$ 776.4	\$ 798.6	\$ 797.2	\$ 822.6
DEPRECIATION	\$ 1,047.5	\$ 1,109.0	\$ 1,047.5	\$ 1,109.0
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 1,347.1	\$ 1,392.1	\$ 1,347.1	\$ 1,392.1
AD VALOREM TAXES	\$ 16.3	\$ 17.6	\$ 16.3	\$ 17.6
PAYROLL TAXES	\$ 55.9	\$ 57.4	\$ 55.9	\$ 57.4
OTHER PRORATED EXPENSES	\$ 733.3	\$ 735.8	\$ 733.3	\$ 735.8
TOTAL G.O. PRORATED EXPENSES	\$ 2,152.6	\$ 2,203.0	\$ 2,152.6	\$ 2,203.0
SUB-TOTAL OPERATING EXPENSES	\$ 15,547.9	\$ 15,779.8	\$ 15,570.1	\$ 15,805.6
TOTAL INCOME TAXES	\$ 472.3	\$ 352.2	\$ 978.5	\$ 948.8
TOTAL OPERATING EXPENSES	\$ 16,020.2	\$ 16,132.0	\$ 16,548.6	\$ 16,754.3
NET OPERATING REVENUE	\$ 1,388.7	\$ 1,307.2	\$ 2,037.2	\$ 2,152.9
DEPRECIATED RATE BASE	\$ 22,887.8	\$ 24,176.8	\$ 22,887.8	\$ 24,176.8
RATE OF RETURN				
YEAR	6.07%	5.41%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.66%		0.00%

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HERMOSA-REDONDO DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 15,125.5	\$ 15,187.6	\$ 16,987.8	\$ 17,198.2
Rate increase			\$ 1,862.3	\$ 140.7
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 6,906.3	\$ 6,934.5	\$ 6,906.3	\$ 6,934.5
GROUNDWATER EXTRACTION CHARGE	\$ 254.7	\$ 254.7	\$ 254.7	\$ 254.7
PURCHASED POWER	\$ 368.8	\$ 370.1	\$ 368.8	\$ 370.1
PURCHASED CHEMICALS	\$ 71.4	\$ 73.2	\$ 71.4	\$ 73.2
PAYROLL - DISTRICT	\$ 1,575.8	\$ 1,623.0	\$ 1,575.8	\$ 1,623.0
OTHER OPERATION & MAINTENANCE	\$ 682.8	\$ 696.8	\$ 682.8	\$ 696.8
UNCOLLECTIBLES	\$ 14.6	\$ 14.6	\$ 16.4	\$ 16.6
OTHER ADMIN & GENERAL EXP	\$ 115.1	\$ 116.4	\$ 115.1	\$ 116.4
TOTAL O&M, A&G, AND MISC EXP	\$ 9,989.5	\$ 10,083.3	\$ 9,991.3	\$ 10,085.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 301.7	\$ 309.3	\$ 301.7	\$ 309.3
LOCAL FRANCHISE TAXES	\$ 5.1	\$ 5.2	\$ 5.8	\$ 5.8
BUSINESS LICENSE FEES	\$ 19.4	\$ 19.4	\$ 19.4	\$ 19.4
PAYROLL TAXES	\$ 127.8	\$ 131.7	\$ 127.8	\$ 131.7
TOTAL GENERAL TAXES	\$ 454.0	\$ 465.6	\$ 454.7	\$ 466.2
DEPRECIATION	\$ 1,194.0	\$ 1,255.9	\$ 1,194.0	\$ 1,255.9
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 1,173.1	\$ 1,212.4	\$ 1,173.1	\$ 1,212.4
AD VALOREM TAXES	\$ 14.2	\$ 15.3	\$ 14.2	\$ 15.3
PAYROLL TAXES	\$ 48.7	\$ 50.0	\$ 48.7	\$ 50.0
OTHER PRORATED EXPENSES	\$ 638.6	\$ 640.8	\$ 638.6	\$ 640.8
TOTAL G.O. PRORATED EXPENSES	\$ 1,874.6	\$ 1,918.5	\$ 1,874.6	\$ 1,918.5
SUB-TOTAL OPERATING EXPENSES	\$ 13,512.1	\$ 13,723.3	\$ 13,514.6	\$ 13,725.9
TOTAL INCOME TAXES	\$ 294.8	\$ 208.7	\$ 1,110.2	\$ 1,031.5
TOTAL OPERATING EXPENSES	\$ 13,807.0	\$ 13,932.1	\$ 14,624.8	\$ 14,757.4
NET OPERATING REVENUE	\$ 1,318.5	\$ 1,255.5	\$ 2,363.0	\$ 2,440.8
DEPRECIATED RATE BASE	\$ 26,537.3	\$ 27,412.2	\$ 26,537.3	\$ 27,412.2
RATE OF RETURN				
YEAR	4.97%	4.58%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.39%		0.00%

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KING CITY DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 1,051.0	\$ 1,077.6	\$ 1,207.7	\$ 1,282.9
Rate increase			\$ 156.7	\$ 44.6
OPERATIONS EXPENSES				
PURCHASED WATER	\$ -	\$ -	\$ -	\$ -
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 83.9	\$ 86.1	\$ 83.9	\$ 86.1
PURCHASED CHEMICALS	\$ 18.3	\$ 18.8	\$ 18.3	\$ 18.8
PAYROLL - DISTRICT	\$ 293.8	\$ 302.8	\$ 293.8	\$ 302.8
OTHER OPERATION & MAINTENANCE	\$ 92.3	\$ 94.3	\$ 92.3	\$ 94.3
UNCOLLECTIBLES	\$ 1.4	\$ 1.4	\$ 1.6	\$ 1.7
OTHER ADMIN & GENERAL EXP	\$ 26.5	\$ 26.8	\$ 26.5	\$ 26.8
TOTAL O&M, A&G, AND MISC EXP	\$ 516.2	\$ 530.2	\$ 516.4	\$ 530.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 25.6	\$ 28.5	\$ 25.6	\$ 28.5
LOCAL FRANCHISE TAXES	\$ 21.2	\$ 21.8	\$ 24.4	\$ 25.9
BUSINESS LICENSE FEES	\$ -	\$ -	\$ -	\$ -
PAYROLL TAXES	\$ 24.3	\$ 25.0	\$ 24.3	\$ 25.0
TOTAL GENERAL TAXES	\$ 71.1	\$ 75.3	\$ 74.3	\$ 79.4
DEPRECIATION	\$ 120.9	\$ 137.5	\$ 120.9	\$ 137.5
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 118.7	\$ 122.7	\$ 118.7	\$ 122.7
AD VALOREM TAXES	\$ 1.4	\$ 1.6	\$ 1.4	\$ 1.6
PAYROLL TAXES	\$ 4.9	\$ 5.1	\$ 4.9	\$ 5.1
OTHER PRORATED EXPENSES	\$ 64.6	\$ 64.8	\$ 64.6	\$ 64.8
TOTAL G.O. PRORATED EXPENSES	\$ 189.6	\$ 194.1	\$ 189.6	\$ 194.1
SUB-TOTAL OPERATING EXPENSES	\$ 897.8	\$ 937.1	\$ 901.2	\$ 941.5
TOTAL INCOME TAXES	\$ 19.2	\$ 5.3	\$ 86.4	\$ 88.6
TOTAL OPERATING EXPENSES	\$ 917.0	\$ 942.4	\$ 987.6	\$ 1,030.1
NET OPERATING REVENUE	\$ 134.0	\$ 135.2	\$ 220.1	\$ 252.8
DEPRECIATED RATE BASE	\$ 2,472.0	\$ 2,839.3	\$ 2,472.0	\$ 2,839.3
RATE OF RETURN				
YEAR	5.42%	4.76%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.66%		0.00%

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LIVERMORE DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 9,661.2	\$ 9,832.0	\$ 9,760.3	\$ 10,130.7
Rate increase			\$ 99.1	\$ 197.8
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 4,205.4	\$ 4,310.1	\$ 4,205.4	\$ 4,310.1
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 636.6	\$ 647.6	\$ 636.6	\$ 647.6
PURCHASED CHEMICALS	\$ 15.3	\$ 15.7	\$ 15.3	\$ 15.7
PAYROLL - DISTRICT	\$ 784.5	\$ 808.0	\$ 784.5	\$ 808.0
OTHER OPERATION & MAINTENANCE	\$ 415.8	\$ 423.9	\$ 415.8	\$ 423.9
UNCOLLECTIBLES	\$ 8.6	\$ 8.7	\$ 8.7	\$ 9.0
OTHER ADMIN & GENERAL EXP	\$ 76.6	\$ 77.9	\$ 76.6	\$ 77.9
TOTAL O&M, A&G, AND MISC EXP	\$ 6,142.8	\$ 6,291.9	\$ 6,142.9	\$ 6,292.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 153.3	\$ 162.9	\$ 153.3	\$ 162.9
LOCAL FRANCHISE TAXES	\$ -	\$ -	\$ -	\$ -
BUSINESS LICENSE FEES	\$ 96.0	\$ 97.7	\$ 97.5	\$ 101.2
PAYROLL TAXES	\$ 63.5	\$ 65.5	\$ 63.5	\$ 65.5
TOTAL GENERAL TAXES	\$ 312.8	\$ 326.1	\$ 314.3	\$ 329.6
DEPRECIATION	\$ 656.8	\$ 708.8	\$ 656.8	\$ 708.8
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 755.6	\$ 781.0	\$ 755.6	\$ 781.0
AD VALOREM TAXES	\$ 9.1	\$ 9.9	\$ 9.1	\$ 9.9
PAYROLL TAXES	\$ 31.3	\$ 32.2	\$ 31.3	\$ 32.2
OTHER PRORATED EXPENSES	\$ 411.3	\$ 412.8	\$ 411.3	\$ 412.8
TOTAL G.O. PRORATED EXPENSES	\$ 1,207.4	\$ 1,235.9	\$ 1,207.4	\$ 1,235.9
SUB-TOTAL OPERATING EXPENSES	\$ 8,319.8	\$ 8,562.7	\$ 8,321.4	\$ 8,566.4
TOTAL INCOME TAXES	\$ 362.0	\$ 310.5	\$ 404.7	\$ 436.8
TOTAL OPERATING EXPENSES	\$ 8,681.8	\$ 8,873.2	\$ 8,726.1	\$ 9,003.2
NET OPERATING REVENUE	\$ 979.4	\$ 958.8	\$ 1,034.2	\$ 1,127.5
DEPRECIATED RATE BASE	\$ 11,616.9	\$ 12,668.8	\$ 11,616.9	\$ 12,668.8
RATE OF RETURN				
YEAR	8.43%	7.57%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.86%		0.00%

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LOS ALTOS-SUBURBAN DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 11,847.7	\$ 11,901.7	\$ 12,634.0	\$ 12,991.1
Rate increase			\$ 786.3	\$ 299.5
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 3,662.7	\$ 3,701.6	\$ 3,662.7	\$ 3,701.6
GROUNDWATER EXTRACTION CHARGE	\$ 1,718.4	\$ 1,708.3	\$ 1,718.4	\$ 1,708.3
PURCHASED POWER	\$ 789.0	\$ 792.1	\$ 789.0	\$ 792.1
PURCHASED CHEMICALS	\$ -	\$ -	\$ -	\$ -
PAYROLL - DISTRICT	\$ 1,052.4	\$ 1,216.2	\$ 1,052.4	\$ 1,216.2
OTHER OPERATION & MAINTENANCE	\$ 605.3	\$ 616.8	\$ 605.3	\$ 616.8
UNCOLLECTIBLES	\$ 7.0	\$ 7.0	\$ 7.4	\$ 7.7
OTHER ADMIN & GENERAL EXP	\$ 106.6	\$ 110.3	\$ 106.6	\$ 110.3
TOTAL O&M, A&G, AND MISC EXP	\$ 7,941.4	\$ 8,152.3	\$ 7,941.8	\$ 8,153.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 203.8	\$ 212.0	\$ 203.8	\$ 212.0
LOCAL FRANCHISE TAXES	\$ 159.0	\$ 159.7	\$ 169.5	\$ 174.3
BUSINESS LICENSE FEES	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6
PAYROLL TAXES	\$ 80.0	\$ 92.4	\$ 80.0	\$ 92.4
TOTAL GENERAL TAXES	\$ 443.4	\$ 464.7	\$ 453.9	\$ 479.3
DEPRECIATION	\$ 662.9	\$ 689.9	\$ 662.9	\$ 689.9
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 886.2	\$ 915.9	\$ 886.2	\$ 915.9
AD VALOREM TAXES	\$ 10.7	\$ 11.6	\$ 10.7	\$ 11.6
PAYROLL TAXES	\$ 36.8	\$ 37.8	\$ 36.8	\$ 37.8
OTHER PRORATED EXPENSES	\$ 482.4	\$ 484.1	\$ 482.4	\$ 484.1
TOTAL G.O. PRORATED EXPENSES	\$ 1,416.1	\$ 1,449.3	\$ 1,416.1	\$ 1,449.3
SUB-TOTAL OPERATING EXPENSES	\$ 10,463.8	\$ 10,756.2	\$ 10,474.8	\$ 10,771.5
TOTAL INCOME TAXES	\$ 304.3	\$ 181.4	\$ 644.2	\$ 628.4
TOTAL OPERATING EXPENSES	\$ 10,768.0	\$ 10,937.7	\$ 11,119.0	\$ 11,399.8
NET OPERATING REVENUE	\$ 1,079.7	\$ 964.0	\$ 1,515.0	\$ 1,591.3
DEPRECIATED RATE BASE	\$ 17,013.7	\$ 17,869.4	\$ 17,013.7	\$ 17,869.4
RATE OF RETURN				
YEAR	6.35%	5.39%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.95%		0.00%

ATTACHMENT E

PAGE 9

MARYSVILLE DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 1,284.8	\$ 1,288.1	\$ 1,531.7	\$ 1,662.6
Rate increase			\$ 246.9	\$ 127.0
OPERATIONS EXPENSES				
PURCHASED WATER	\$ -	\$ -	\$ -	\$ -
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 165.8	\$ 166.3	\$ 165.8	\$ 166.3
PURCHASED CHEMICALS	\$ 16.9	\$ 17.3	\$ 16.9	\$ 17.3
PAYROLL - DISTRICT	\$ 338.7	\$ 348.8	\$ 338.7	\$ 348.8
OTHER OPERATION & MAINTENANCE	\$ 114.9	\$ 117.2	\$ 114.9	\$ 117.2
UNCOLLECTIBLES	\$ 3.6	\$ 3.6	\$ 4.3	\$ 4.7
OTHER ADMIN & GENERAL EXP	\$ 29.8	\$ 30.3	\$ 29.8	\$ 30.3
TOTAL O&M, A&G, AND MISC EXP	\$ 669.7	\$ 683.5	\$ 670.4	\$ 684.6
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 29.1	\$ 33.7	\$ 29.1	\$ 33.7
LOCAL FRANCHISE TAXES	\$ -	\$ -	\$ -	\$ -
BUSINESS LICENSE FEES	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.6
PAYROLL TAXES	\$ 28.0	\$ 28.8	\$ 28.0	\$ 28.8
TOTAL GENERAL TAXES	\$ 57.5	\$ 62.9	\$ 57.6	\$ 63.1
DEPRECIATION	\$ 115.8	\$ 146.4	\$ 115.8	\$ 146.4
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 160.2	\$ 165.6	\$ 160.2	\$ 165.6
AD VALOREM TAXES	\$ 1.9	\$ 2.1	\$ 1.9	\$ 2.1
PAYROLL TAXES	\$ 6.6	\$ 6.8	\$ 6.6	\$ 6.8
OTHER PRORATED EXPENSES	\$ 87.2	\$ 87.5	\$ 87.2	\$ 87.5
TOTAL G.O. PRORATED EXPENSES	\$ 256.0	\$ 262.0	\$ 256.0	\$ 262.0
SUB-TOTAL OPERATING EXPENSES	\$ 1,099.0	\$ 1,154.8	\$ 1,099.8	\$ 1,156.1
TOTAL INCOME TAXES	\$ 24.7	\$ (9.9)	\$ 132.6	\$ 146.1
TOTAL OPERATING EXPENSES	\$ 1,123.7	\$ 1,144.9	\$ 1,232.4	\$ 1,302.2
NET OPERATING REVENUE	\$ 161.1	\$ 143.2	\$ 299.3	\$ 360.4
DEPRECIATED RATE BASE	\$ 3,361.4	\$ 4,048.5	\$ 3,361.4	\$ 4,048.5
RATE OF RETURN				
YEAR	4.79%	3.54%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-1.25%		0.00%

ATTACHMENT E

PAGE 10

MID-PENINSULA DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 17,704.7	\$ 17,742.6	\$ 18,349.3	\$ 18,551.6
Rate increase			\$ 644.6	\$ 163.0
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 7,312.1	\$ 7,328.1	\$ 7,312.1	\$ 7,328.1
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 518.4	\$ 519.6	\$ 518.4	\$ 519.6
PURCHASED CHEMICALS	\$ 5.9	\$ 6.0	\$ 5.9	\$ 6.0
PAYROLL - DISTRICT	\$ 1,628.8	\$ 1,653.2	\$ 1,628.8	\$ 1,653.2
OTHER OPERATION & MAINTENANCE	\$ 1,018.8	\$ 1,038.1	\$ 1,018.8	\$ 1,038.1
UNCOLLECTIBLES	\$ 14.1	\$ 14.2	\$ 14.6	\$ 14.8
OTHER ADMIN & GENERAL EXP	\$ 129.5	\$ 132.7	\$ 129.5	\$ 132.7
TOTAL O&M, A&G, AND MISC EXP	\$ 10,627.6	\$ 10,691.9	\$ 10,628.1	\$ 10,692.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 333.0	\$ 341.5	\$ 333.0	\$ 341.5
LOCAL FRANCHISE TAXES	\$ -	\$ -	\$ -	\$ -
BUSINESS LICENSE FEES	\$ -	\$ -	\$ -	\$ -
PAYROLL TAXES	\$ 140.1	\$ 144.3	\$ 140.1	\$ 144.3
TOTAL GENERAL TAXES	\$ 473.1	\$ 485.8	\$ 473.1	\$ 485.8
DEPRECIATION	\$ 1,103.3	\$ 1,140.0	\$ 1,103.3	\$ 1,140.0
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 1,446.0	\$ 1,494.5	\$ 1,446.0	\$ 1,494.5
AD VALOREM TAXES	\$ 17.5	\$ 18.9	\$ 17.5	\$ 18.9
PAYROLL TAXES	\$ 60.0	\$ 61.6	\$ 60.0	\$ 61.6
OTHER PRORATED EXPENSES	\$ 787.1	\$ 789.9	\$ 787.1	\$ 789.9
TOTAL G.O. PRORATED EXPENSES	\$ 2,310.6	\$ 2,364.9	\$ 2,310.6	\$ 2,364.9
SUB-TOTAL OPERATING EXPENSES	\$ 14,514.6	\$ 14,682.6	\$ 14,515.1	\$ 14,683.2
TOTAL INCOME TAXES	\$ 862.8	\$ 801.3	\$ 1,145.2	\$ 1,135.7
TOTAL OPERATING EXPENSES	\$ 15,377.4	\$ 15,483.8	\$ 15,660.3	\$ 15,818.9
NET OPERATING REVENUE	\$ 2,327.3	\$ 2,258.8	\$ 2,689.0	\$ 2,732.7
DEPRECIATED RATE BASE	\$ 30,200.9	\$ 30,697.2	\$ 30,200.9	\$ 30,697.2
RATE OF RETURN				
YEAR	7.71%	7.36%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.35%		0.00%

ATTACHMENT E

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STOCKTON DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 16,464.8	\$ 16,556.8	\$ 17,704.2	\$ 18,048.7
Rate increase			\$ 1,239.4	\$ 245.6
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 3,430.1	\$ 3,430.1	\$ 3,430.1	\$ 3,430.1
GROUNDWATER EXTRACTION CHARGE	\$ 776.9	\$ 788.1	\$ 776.9	\$ 788.1
PURCHASED POWER	\$ 847.4	\$ 850.6	\$ 847.4	\$ 850.6
PURCHASED CHEMICALS	\$ 44.2	\$ 45.1	\$ 44.2	\$ 45.1
PAYROLL - DISTRICT	\$ 2,679.9	\$ 2,760.3	\$ 2,679.9	\$ 2,760.3
OTHER OPERATION & MAINTENANCE	\$ 985.6	\$ 1,003.3	\$ 985.6	\$ 1,003.3
UNCOLLECTIBLES	\$ 64.2	\$ 64.5	\$ 69.0	\$ 70.4
OTHER ADMIN & GENERAL EXP	\$ 280.7	\$ 288.7	\$ 280.7	\$ 288.7
TOTAL O&M, A&G, AND MISC EXP	\$ 9,109.0	\$ 9,230.7	\$ 9,113.8	\$ 9,236.6
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 315.1	\$ 325.3	\$ 315.1	\$ 325.3
LOCAL FRANCHISE TAXES	\$ 83.3	\$ 83.8	\$ 89.6	\$ 91.3
BUSINESS LICENSE FEES	\$ 3.1	\$ 3.1	\$ 3.4	\$ 3.4
PAYROLL TAXES	\$ 219.1	\$ 225.7	\$ 219.1	\$ 225.7
TOTAL GENERAL TAXES	\$ 620.6	\$ 637.9	\$ 627.2	\$ 645.7
DEPRECIATION	\$ 1,354.2	\$ 1,409.5	\$ 1,354.2	\$ 1,409.5
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 1,665.6	\$ 1,721.4	\$ 1,665.6	\$ 1,721.4
AD VALOREM TAXES	\$ 20.2	\$ 21.8	\$ 20.2	\$ 21.8
PAYROLL TAXES	\$ 69.1	\$ 71.0	\$ 69.1	\$ 71.0
OTHER PRORATED EXPENSES	\$ 906.7	\$ 909.9	\$ 906.7	\$ 909.9
TOTAL G.O. PRORATED EXPENSES	\$ 2,661.5	\$ 2,724.0	\$ 2,661.5	\$ 2,724.0
SUB-TOTAL OPERATING EXPENSES	\$ 13,745.3	\$ 14,002.1	\$ 13,756.7	\$ 14,015.8
TOTAL INCOME TAXES	\$ 694.5	\$ 597.0	\$ 1,232.9	\$ 1,207.1
TOTAL OPERATING EXPENSES	\$ 14,439.8	\$ 14,599.2	\$ 14,989.6	\$ 15,222.9
NET OPERATING REVENUE	\$ 2,025.0	\$ 1,957.6	\$ 2,714.6	\$ 2,825.8
DEPRECIATED RATE BASE	\$ 30,486.8	\$ 31,735.4	\$ 30,486.8	\$ 31,735.4
RATE OF RETURN				
YEAR	6.64%	6.17%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.47%		0.00%

ATTACHMENT E

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VISALIA DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

	YEARS 2002 THROUGH 2003		AT AUTHORIZED RATE OF RETURN	
	(DOLLARS IN THOUSANDS)			
	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 9,035.9	\$ 9,221.1	\$ 9,489.1	\$ 9,801.9
Rate increase			\$ 453.2	\$ 118.3
OPERATIONS EXPENSES				
PURCHASED WATER	\$ -	\$ -	\$ -	\$ -
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 1,413.8	\$ 1,442.1	\$ 1,413.8	\$ 1,442.1
PURCHASED CHEMICALS	\$ 79.2	\$ 80.9	\$ 79.2	\$ 80.9
PAYROLL - DISTRICT	\$ 1,637.8	\$ 1,686.9	\$ 1,637.8	\$ 1,686.9
OTHER OPERATION & MAINTENANCE	\$ 737.5	\$ 777.2	\$ 737.5	\$ 777.2
UNCOLLECTIBLES	\$ 20.8	\$ 21.2	\$ 21.8	\$ 22.5
OTHER ADMIN & GENERAL EXP	\$ 114.8	\$ 117.6	\$ 114.8	\$ 117.6
TOTAL O&M, A&G, AND MISC EXP	\$ 4,003.9	\$ 4,125.9	\$ 4,004.9	\$ 4,127.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 209.0	\$ 215.5	\$ 209.0	\$ 215.5
LOCAL FRANCHISE TAXES	\$ -	\$ -	\$ -	\$ -
BUSINESS LICENSE FEES	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7
PAYROLL TAXES	\$ 133.5	\$ 137.5	\$ 133.5	\$ 137.5
TOTAL GENERAL TAXES	\$ 343.2	\$ 353.7	\$ 343.2	\$ 353.7
DEPRECIATION	\$ 1,137.4	\$ 1,195.9	\$ 1,137.4	\$ 1,195.9
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 1,084.1	\$ 1,120.4	\$ 1,084.1	\$ 1,120.4
AD VALOREM TAXES	\$ 13.1	\$ 14.2	\$ 13.1	\$ 14.2
PAYROLL TAXES	\$ 45.0	\$ 46.2	\$ 45.0	\$ 46.2
OTHER PRORATED EXPENSES	\$ 590.1	\$ 592.2	\$ 590.1	\$ 592.2
TOTAL G.O. PRORATED EXPENSES	\$ 1,732.3	\$ 1,772.9	\$ 1,732.3	\$ 1,772.9
SUB-TOTAL OPERATING EXPENSES	\$ 7,216.8	\$ 7,448.4	\$ 7,217.8	\$ 7,449.7
TOTAL INCOME TAXES	\$ 518.6	\$ 477.5	\$ 716.8	\$ 717.5
TOTAL OPERATING EXPENSES	\$ 7,735.4	\$ 7,925.9	\$ 7,934.6	\$ 8,167.3
NET OPERATING REVENUE	\$ 1,300.5	\$ 1,295.2	\$ 1,554.5	\$ 1,634.6
DEPRECIATED RATE BASE	\$ 17,457.5	\$ 18,367.9	\$ 17,457.5	\$ 18,367.9
RATE OF RETURN				
YEAR	7.45%	7.05%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.40%		0.00%

ATTACHMENT E

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WESTLAKE DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 7,719.0	\$ 7,745.3	\$ 8,374.4	\$ 8,472.0
Rate increase			\$ 655.4	\$ 69.1
OPERATIONS EXPENSES				
PURCHASED WATER	\$ 5,332.5	\$ 5,347.2	\$ 5,332.5	\$ 5,347.2
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 195.3	\$ 195.8	\$ 195.3	\$ 195.8
PURCHASED CHEMICALS	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
PAYROLL - DISTRICT	\$ 524.9	\$ 540.6	\$ 524.9	\$ 540.6
OTHER OPERATION & MAINTENANCE	\$ 344.2	\$ 351.1	\$ 344.2	\$ 351.1
UNCOLLECTIBLES	\$ 2.6	\$ 2.6	\$ 2.8	\$ 2.9
OTHER ADMIN & GENERAL EXP	\$ 83.2	\$ 84.0	\$ 83.2	\$ 84.0
TOTAL O&M, A&G, AND MISC EXP	\$ 6,482.8	\$ 6,521.4	\$ 6,483.0	\$ 6,521.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 74.1	\$ 74.2	\$ 74.1	\$ 74.2
LOCAL FRANCHISE TAXES	\$ 81.2	\$ 81.5	\$ 88.1	\$ 89.2
BUSINESS LICENSE FEES	\$ -	\$ -	\$ -	\$ -
PAYROLL TAXES	\$ 43.4	\$ 44.7	\$ 43.4	\$ 44.7
TOTAL GENERAL TAXES	\$ 198.7	\$ 200.4	\$ 205.6	\$ 208.1
DEPRECIATION	\$ 336.1	\$ 348.0	\$ 336.1	\$ 348.0
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 543.9	\$ 562.2	\$ 543.9	\$ 562.2
AD VALOREM TAXES	\$ 6.6	\$ 7.1	\$ 6.6	\$ 7.1
PAYROLL TAXES	\$ 22.6	\$ 23.2	\$ 22.6	\$ 23.2
OTHER PRORATED EXPENSES	\$ 296.1	\$ 297.1	\$ 296.1	\$ 297.1
TOTAL G.O. PRORATED EXPENSES	\$ 869.2	\$ 889.6	\$ 869.2	\$ 889.6
SUB-TOTAL OPERATING EXPENSES	\$ 7,886.9	\$ 7,959.5	\$ 7,894.0	\$ 7,967.3
TOTAL INCOME TAXES	\$ (136.2)	\$ (151.5)	\$ 148.0	\$ 143.5
TOTAL OPERATING EXPENSES	\$ 7,750.7	\$ 7,807.9	\$ 8,042.0	\$ 8,110.9
NET OPERATING REVENUE	\$ (31.7)	\$ (62.6)	\$ 332.4	\$ 361.1
DEPRECIATED RATE BASE	\$ 3,732.9	\$ 4,055.2	\$ 3,732.9	\$ 4,055.2
RATE OF RETURN				
YEAR	-0.85%	-1.54%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.70%		0.00%

ATTACHMENT E

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WILLOWS DISTRICT
SUMMARY OF EARNINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

YEARS 2002 THROUGH 2003
(DOLLARS IN THOUSANDS)

	PRESENT RATES		AT AUTHORIZED RATE OF RETURN	
	2002	2003	2002	2003
OPERATING REVENUES	\$ 855.6	\$ 856.5	\$ 949.1	\$ 981.3
Rate increase			\$ 93.5	\$ 31.2
OPERATIONS EXPENSES				
PURCHASED WATER	\$ -	\$ -	\$ -	\$ -
GROUNDWATER EXTRACTION CHARGE	\$ -	\$ -	\$ -	\$ -
PURCHASED POWER	\$ 106.2	\$ 107.0	\$ 106.2	\$ 107.0
PURCHASED CHEMICALS	\$ 5.7	\$ 5.8	\$ 5.7	\$ 5.8
PAYROLL - DISTRICT	\$ 233.2	\$ 240.2	\$ 233.2	\$ 240.2
OTHER OPERATION & MAINTENANCE	\$ 81.5	\$ 83.0	\$ 81.5	\$ 83.0
UNCOLLECTIBLES	\$ 0.8	\$ 0.8	\$ 0.9	\$ 0.9
OTHER ADMIN & GENERAL EXP	\$ 18.0	\$ 18.3	\$ 18.0	\$ 18.3
TOTAL O&M, A&G, AND MISC EXP	\$ 445.4	\$ 455.1	\$ 445.5	\$ 455.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$ 18.4	\$ 18.8	\$ 18.4	\$ 18.8
LOCAL FRANCHISE TAXES	\$ -	\$ -	\$ -	\$ -
BUSINESS LICENSE FEES	\$ 16.0	\$ 16.0	\$ 17.9	\$ 18.4
PAYROLL TAXES	\$ 19.3	\$ 19.9	\$ 19.3	\$ 19.9
TOTAL GENERAL TAXES	\$ 53.7	\$ 54.7	\$ 55.6	\$ 57.1
DEPRECIATION	\$ 72.6	\$ 77.1	\$ 72.6	\$ 77.1
G.O. PRORATED EXPENSES				
PAYROLL AND BENEFITS	\$ 106.8	\$ 110.4	\$ 106.8	\$ 110.4
AD VALOREM TAXES	\$ 1.3	\$ 1.4	\$ 1.3	\$ 1.4
PAYROLL TAXES	\$ 4.4	\$ 4.6	\$ 4.4	\$ 4.6
OTHER PRORATED EXPENSES	\$ 58.1	\$ 58.4	\$ 58.1	\$ 58.4
TOTAL G.O. PRORATED EXPENSES	\$ 170.6	\$ 174.7	\$ 170.6	\$ 174.7
SUB-TOTAL OPERATING EXPENSES	\$ 742.3	\$ 761.6	\$ 744.3	\$ 764.1
TOTAL INCOME TAXES	\$ 25.5	\$ 17.4	\$ 65.7	\$ 68.2
TOTAL OPERATING EXPENSES	\$ 767.8	\$ 779.1	\$ 809.9	\$ 832.3
NET OPERATING REVENUE	\$ 87.8	\$ 77.4	\$ 139.2	\$ 149.0
DEPRECIATED RATE BASE	\$ 1,563.7	\$ 1,673.8	\$ 1,563.7	\$ 1,673.8
RATE OF RETURN				
YEAR	5.61%	4.63%	8.90%	8.90%
CHANGE FROM PRIOR YEAR		-0.99%		0.00%

Attachment F

Adopted Rate Increases by District

District	2002 Rate Increase		2003 Rate Increase		2004 Rate Increase		2005 Rate Increase	
	\$	%	\$	%	\$	%	\$	%
Bear Gulch	\$ 514.50	3.67%	\$ 461.50	3.18%	\$ 423.30	2.83%	\$ 423.30	2.75%
Chico	\$ 1,320.14	15.39%	\$ 335.30	3.39%	\$ 116.50	1.14%	\$ 116.50	1.13%
Dixon	\$ 74.53	7.21%	\$ 34.60	3.12%	\$ 25.40	2.22%	\$ 25.40	2.18%
East Los Angeles	\$ 1,176.44	6.76%	\$ 321.40	1.73%	\$ 283.20	1.50%	\$ 283.20	1.48%
Hermosa-Redondo	\$ 1,838.84	12.14%	\$ 210.40	1.24%	\$ 105.70	0.61%	\$ 105.70	0.61%
King City	\$ 156.04	14.84%	\$ 75.20	6.23%	\$ 44.30	3.45%	\$ 44.30	3.34%
Livermore	\$ 98.07	1.02%	\$ 370.40	3.79%	\$ 202.10	1.99%	\$ 202.10	1.96%
Los Altos	\$ 786.01	6.63%	\$ 357.10	2.83%	\$ 295.70	2.28%	\$ 295.70	2.23%
Marysville	\$ 246.92	19.22%	\$ 130.90	8.55%	\$ 125.60	7.55%	\$ 125.60	7.02%
Mid-Peninsula	\$ 643.71	3.64%	\$ 202.30	1.10%	\$ 156.50	0.84%	\$ 156.50	0.84%
Stockton	\$ 1,238.71	7.53%	\$ 328.40	1.86%	\$ 271.40	1.51%	\$ 271.40	1.48%
Visalia	\$ 452.89	5.01%	\$ 312.80	3.30%	\$ 116.70	1.19%	\$ 116.70	1.18%
Westlake	\$ 655.31	8.49%	\$ 97.60	1.17%	\$ 47.30	0.56%	\$ 47.30	0.56%
Willows	\$ 93.38	10.91%	\$ 32.20	3.39%	\$ 24.50	2.50%	\$ 24.50	2.44%

ATTACHMENT G
PAGE 1

Schedule No. BG-1

Bear Gulch Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The communities of Atherton, Menlo Park, Portola Valley, Woodside, and vicinity, San Mateo County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 2.0334	2.0903	2.1393	2.1878

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 11.00	11.35	11.75	12.15
For 3/4-inch meter	16.50	17.05	17.65	18.25
For 1-inch meter	20.50	21.20	22.00	22.85
For 1-1/2-inch meter	29.50	30.50	32.00	33.50
For 2-inch meter	39.50	41.00	45.00	49.00
For 3-inch meter	74.25	78.00	90.00	102.00
For 4-inch meter	100.50	110.00	140.00	170.00
For 6-inch meter	196.00	225.00	265.00	305.00
For 8-inch meter	880.00	908.00	940.00	972.00
For 10-inch meter	1,265.00	1,305.25	1,351.25	1,397.25
For 12-inch meter	1,815.00	1,872.75	1,938.75	2,004.75
For 14-inch meter	2,475.00	2,553.75	2,643.75	2,733.75

SPECIAL CONDITIONS

1. To refund \$49,275 or 0.4% as agreed to in Decision 95-08-058 for the injuries and damages reserve account, a surcredit of \$0.05 per service connection is to be applied to each bill for 60 months from May 28, 1999, the effective date of Advice Letter No. 1469.
2. Due to the under-collection in the balancing account, a surcharge of \$0.1193 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from the effective date of this Advice Letter.
3. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

ATTACHMENT G
PAGE 2

Schedule No. CH-1

Chico Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.5163	0.5170	0.5243	0.5314

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 7.90	7.90	7.95	8.00
For 3/4-inch meter	11.85	11.85	11.95	12.00
For 1-inch meter	16.75	17.00	17.15	17.30
For 1-1/2-inch meter	36.00	37.25	37.50	37.75
For 2-inch meter	50.00	51.00	51.50	52.00
For 3-inch meter	86.00	89.70	91.00	92.50
For 4-inch meter	122.00	127.25	129.00	132.00
For 6-inch meter	203.00	211.75	215.00	220.00
For 8-inch meter	305.00	318.25	325.00	336.00
For 10-inch meter	380.65	475.85	594.85	743.60
For 12-inch meter	546.15	682.75	853.50	1,066.90
For 14-inch meter	744.75	931.00	1,163.85	1,454.90

SPECIAL CONDITIONS

1. To refund an amount agreed to in Decision 95-08-058 for the injuries and damages reserve account, a surcredit of \$0.04 per service connection is to be applied to each bill for 60 months from August 16, 1999, the effective date of Advice Letter No. 1472-A.
2. Due to the under-collection in the balancing account, a surcharge of \$0.0417 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from the effective date of this Advice Letter.
3. To recover \$66,679 or 1.0% for the General Office capital budget carryover amortization, a surcharge of \$0.05 per service connection is to be applied to each bill for 60 months from August 16, 1999, the effective date of Advice Letter No. 1472-A.
4. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

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Schedule No. CH-2R

Chico Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

<u>Month</u>	For a single-family residential unit, including premises having the following areas:	<u>Per Service Connection Per</u>			
		<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
	6,000 sq. ft., or less	\$ 23.15	23.95	24.25	24.55
	6,001 to 10,000 sq. ft.	28.00	28.95	29.30	29.65
	10,001 to 16,000 sq. ft.	34.60	35.80	36.20	36.60
	16,001 to 25,000 sq. ft.	43.90	45.40	45.95	46.45
	For each additional single-family residential unit on the same premises and served from the same service connection.....	\$ 16.35	16.90	17.10	17.30

SPECIAL CONDITIONS

1. To refund an amount agreed to in Decision 95-08-058 for the injuries and damages reserve account, a surcredit of \$0.04 per service connection is to be applied to each bill for 60 months from August 16, 1999, the effective date of Advice Letter No. 1472-A.
2. Due to the under-collection in the balancing account, a surcharge of \$1.52 per service connection is to be applied to each bill for 12 months from the effective date of this Advice Letter.
3. To recover \$66,679 or 1.0% for the General Office capital budget carryover amortization, a surcharge of \$0.05 per service connection is to be applied to each bill for 60 months from the effective date of this Advice Letter.
4. The above flat rates apply to service connections not larger than one inch in diameter.
5. All service not covered by the above classifications shall be furnished only on a metered basis.
6. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. CH-1, General Metered Service.
7. This Schedule is closed to all new connections as of Jan 20, 1992, the effective date of Advice Letter No. 1232.
8. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

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Schedule No. CH-2L

Chico-Hamilton City Tariff Area

SCHOOLS AND PUBLIC PARK FLAT RATE SERVICE

APPLICABILITY

Applicable to all water service furnished on a flat rate basis to schools and public parks.

TERRITORY

Hamilton City and vicinity, Glenn County.

RATES

<u>Month</u>	<u>Per Service Connection Per</u>			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
For each public school or public park\$	81.85	83.25	84.20	85.15

SPECIAL CONDITIONS

1. Meters may be installed at the option of the utility or customer for the above classifications in which event service thereafter will be furnished only on the basis of Schedule No. CH-1, General Metered Service.
2. Service under this schedule is limited to services as of January 1, 1977.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF and DHS-1.

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Schedule No. DX-1

Dixon Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Dixon and vicinity, Solano County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.9012	0.9399	0.9598	0.9817

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 10.40	10.40	10.55	10.65
For 3/4-inch meter	15.60	15.60	15.85	16.00
For 1-inch meter	25.30	25.30	26.00	26.65
For 1-1/2-inch meter	37.45	37.45	40.00	43.00
For 2-inch meter	48.50	48.50	53.00	58.00
For 3-inch meter	77.00	77.00	86.00	95.00
For 4-inch meter	107.00	107.00	123.00	140.00
For 6-inch meter	236.80	296.00	370.00	462.50
For 8-inch meter	348.55	435.70	544.65	680.80
For 10-inch meter	416.20	520.25	650.30	812.90
For 12-inch meter	597.15	746.45	933.05	1,166.35
For 14-inch meter	814.30	1,017.90	1,272.40	1,590.50

SPECIAL CONDITIONS

1. Any service to a residential customer not exceeding two units on a lot size of 10,000 square feet or less who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a 25% surcharge, which equals \$2.60 per month. (T)
2. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

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Schedule No. EL-1

East Los Angeles Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

East Los Angeles, Commerce and vicinity, Los Angeles County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 1.5101	1.5307	1.5526	1.5722

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 11.30	11.40	11.50	11.65
For 3/4-inch meter	16.95	17.10	17.25	17.50
For 1-inch meter	22.00	22.45	23.00	23.60
For 1-1/2-inch meter	41.00	42.10	43.50	45.00
For 2-inch meter	52.00	55.25	58.00	61.00
For 3-inch meter	96.00	105.50	110.00	115.00
For 4-inch meter	134.00	151.00	160.00	170.00
For 6-inch meter	230.00	255.00	265.00	280.00
For 8-inch meter	350.00	390.00	400.00	420.00
For 10-inch meter	572.90	716.15	895.20	1,119.00
For 12-inch meter	1,864.50	1,881.00	1,897.50	1,922.25
For 14-inch meter	2,542.50	2,565.00	2,587.50	2,621.25

SPECIAL CONDITIONS

1. To recover \$89,769 or 0.6% for General Office capital budget carryover amortization, a surcharge of \$0.06 per service connection is to be applied to each bill for 60 months from May 28, 1999, the effective date of Advice Letter 1469.
2. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

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Schedule No. HR-1

Hermosa-Redondo Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered reclaimed water service.

TERRITORY

Hermosa Beach, Redondo Beach, Torrance, and vicinity, Los Angeles County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 2.0861	2.0941	2.0979	2.1018

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 7.65	7.80	7.80	7.80
For 3/4-inch meter	11.50	11.70	11.70	11.70
For 1-inch meter	15.80	16.20	16.55	16.75
For 1-1/2-inch meter	38.25	39.10	39.50	39.75
For 2-inch meter	51.85	52.75	56.00	60.00
For 3-inch meter	98.00	100.50	106.00	113.00
For 4-inch meter	165.00	171.00	180.00	195.00
For 6-inch meter	285.00	305.00	316.00	340.00
For 8-inch meter	420.00	455.00	472.00	506.00
For 10-inch meter	879.75	897.00	897.00	897.00
For 12-inch meter	1,262.25	1,287.00	1,287.00	1,287.00
For 14-inch meter	1,721.25	1,755.00	1,755.00	1,755.00

SPECIAL CONDITIONS

1. To recover \$78,577 or 0.6% for General Office capital budget carryover amortization, a surcharge of \$0.05 per service connection is to be applied to each bill for 60 months from May 28, 1999, the effective date of Advice Letter 1469.
2. Due to the under-collection in the balancing account, a surcharge of \$0.1044 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from the effective date of this Advice Letter.
3. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

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Schedule No. HR-6

Hermosa-Redondo Tariff Area

RECLAIMED METERED SERVICE

APPLICABILITY

Applicable to all metered reclaimed water service.

TERRITORY

Hermosa Beach, Redondo Beach, Torrance, and vicinity, Los Angeles County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 1.7878	1.7946	1.7979	1.8012

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 7.65	7.80	7.80	7.80
For 3/4-inch meter	11.50	11.70	11.70	11.70
For 1-inch meter	15.80	16.20	16.55	16.75
For 1-1/2-inch meter	38.25	39.10	39.50	39.75
For 2-inch meter	51.85	52.75	56.00	60.00
For 3-inch meter	98.00	100.50	106.00	113.00
For 4-inch meter	165.00	171.00	180.00	195.00
For 6-inch meter	285.00	305.00	316.00	340.00
For 8-inch meter	420.00	455.00	472.00	506.00
For 10-inch meter	879.75	897.00	897.00	897.00
For 12-inch meter	1,262.25	1,287.00	1,287.00	1,287.00
For 14-inch meter	1,721.25	1,755.00	1,755.00	1,755.00

SPECIAL CONDITIONS

1. Reclaimed water will be supplied only as available from West Basin Municipal Water District.
2. As a condition of service under this schedule, all customers are required to comply with the Company's Rule 16, **Section D**, Reclaimed Water Service.
3. To recover \$78,577 or 0.6% for General Office capital budget carryover amortization, a surcharge of \$0.05 per service connection is to be applied to each bill for 60 months from May 28, 1999, the effective date of Advice Letter 1469. This only applies to customers who do not take potable water service.
4. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

*Reclaimed water customers that have signed a contract with the West Basin Municipal Water District (West Basin) for repayment of the conversion costs from potable to reclaimed water service will be charged the potable quantity rates while the contract is in effect. The Company will pay West Basin a

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percentage of the quantity rate revenues collected from reclaimed water customers billed at potable water rates. The percentage refunded represents the difference between the current West Basin wholesale potable water rate and the wholesale reclaimed water rate.

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Schedule No. KC-1

King City Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

King City and vicinity, Monterey County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.8651	0.8888	0.8923	0.9114

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 12.40	12.90	13.75	14.00
For 3/4-inch meter	18.60	19.35	20.65	21.00
For 1-inch meter	31.00	32.25	34.00	35.00
For 1-1/2-inch meter	45.40	48.25	52.00	56.00
For 2-inch meter	54.00	57.70	65.00	74.00
For 3-inch meter	98.50	105.00	120.00	138.00
For 4-inch meter	130.00	140.00	160.00	183.00
For 6-inch meter	216.00	235.00	260.00	290.00
For 8-inch meter	355.00	400.00	430.00	470.00
For 10-inch meter	413.85	517.35	646.70	808.40
For 12-inch meter	593.80	742.25	927.80	1,159.70
For 14-inch meter	809.75	1,012.20	1,265.25	1,581.60

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

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Schedule No. LS-1

Los Altos Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Los Altos and vicinity, Santa Clara County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 1.6721	1.7002	1.7023	1.7174

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 8.75	9.00	9.80	10.00
For 3/4-inch meter	13.15	13.50	14.70	15.00
For 1-inch meter	15.00	16.00	17.80	20.00
For 1-1/2-inch meter	21.45	23.00	27.25	32.00
For 2-inch meter	30.00	35.00	42.00	50.00
For 3-inch meter	52.00	60.00	73.00	87.00
For 4-inch meter	70.00	80.00	100.00	120.00
For 6-inch meter	110.00	125.00	160.00	195.00
For 8-inch meter	176.00	200.00	256.00	312.00
For 10-inch meter	250.00	280.00	340.00	400.00
For 12-inch meter	358.70	401.75	487.85	573.90
For 14-inch meter	489.15	547.85	665.25	782.60

SPECIAL CONDITIONS

1. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the utility that such deliveries qualify for the lower pump tax rates levied by Santa Clara Valley Water District for agricultural water, shall receive a credit of 50.1 cents per 100 cu. ft. on each water bill for the quantities of water used during the period covered by that bill.
2. Due to the under-collection in the balancing account, a surcharge of \$0.1033 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months from the effective date of this Advice Letter.
3. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

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Schedule No. LV-1

Livermore Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Livermore and vicinity, Alameda County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 1.5921	1.6347	1.6668	1.6853

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 8.40	8.40	8.45	8.50
For 3/4-inch meter	12.60	12.60	12.70	12.75
For 1-inch meter	19.10	19.10	19.70	21.25
For 1-1/2-inch meter	32.15	32.15	34.00	38.00
For 2-inch meter	41.15	41.15	45.00	52.50
For 3-inch meter	76.60	76.60	83.00	97.00
For 4-inch meter	118.50	118.50	130.00	160.00
For 6-inch meter	203.25	203.25	225.00	265.00
For 8-inch meter	517.15	646.45	676.00	680.00
For 10-inch meter	743.45	929.35	971.75	977.50
For 12-inch meter	1,066.70	1,333.40	1,394.25	1,402.50
For 14-inch meter	1,454.60	1,818.25	1,901.25	1,912.50

SPECIAL CONDITIONS

- Any service to a residential customer not exceeding two units on a lot size of 10,000 square feet or less who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a 25% surcharge, which equals \$2.10 per month.(T)
- Due to the under-collection in the balancing account, a surcharge of \$0.1535 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months from the effective date of this Advice Letter.
- To recover \$48,772 or 0.7% for the General Office capital budget carryover amortization, a surcharge of \$0.05 per service connection is to be applied to each bill for 60 months from August 16, 1999, the effective date of Advice Letter 1472-A.
- All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

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Schedule No. MPS-1

Mid Peninsula Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

San Mateo, San Carlos and vicinity, San Mateo County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 1.9206	1.9219	1.9240	1.9260

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 7.00	7.10	7.20	7.30
For 3/4-inch meter	10.50	10.65	10.80	10.95
For 1-inch meter	11.60	12.20	12.50	12.80
For 1-1/2-inch meter	17.20	18.50	19.50	20.50
For 2-inch meter	30.25	33.00	37.00	42.00
For 3-inch meter	55.50	64.00	76.00	84.00
For 4-inch meter	71.00	85.00	107.00	121.00
For 6-inch meter	107.00	148.00	165.00	185.00
For 8-inch meter	160.00	220.00	250.00	285.00
For 10-inch meter	195.00	280.00	330.00	380.00
For 12-inch meter	279.80	349.75	437.20	546.50
For 14-inch meter	381.55	476.95	596.20	745.25

Government Fee Surcharges:

Surcharge for San Carlos Franchise Tax *	1.733%
Surcharge for San Mateo Business License Fee **	1.350%

* applies to customers within the City of San Carlos only.

** applies to customers within the City of San Mateo only.

SPECIAL CONDITIONS

1. To refund an amount agreed to in Decision 95-08-058 for the injuries and damages reserve account, a surcredit of \$0.03 per service connection is to be applied to each bill for 60 months from August 16, 1999, the effective date of Advice Letter 1472-A.
2. To recover \$96,131 or 0.7% for the General Office capital budget carryover amortization, a surcharge of \$0.05 per service connection is to be applied to each bill for 60 months from August 16, 1999, the effective date of Advice Letter 1472-A.

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3. Due to the under-collection in the balancing account, a surcharge of \$0.0122 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from the effective date of this Advice Letter.
4. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

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Schedule No. MR-1

Marysville Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Marysville and vicinity, Yuba County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.5787	0.6284	0.6683	0.7184

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 9.20	9.30	9.50	9.70
For 3/4-inch meter	13.80	13.95	14.25	14.55
For 1-inch meter	23.00	23.25	23.75	24.25
For 1-1/2-inch meter	36.25	41.00	45.00	48.50
For 2-inch meter	50.00	58.00	70.00	77.60
For 3-inch meter	82.00	95.00	114.00	130.00
For 4-inch meter	115.00	132.00	160.00	190.00
For 6-inch meter	170.00	195.00	235.00	280.00
For 8-inch meter	736.00	744.00	760.00	776.00
For 10-inch meter	1,058.00	1,069.50	1,092.50	1,115.50
For 12-inch meter	1,518.00	1,534.50	1,567.50	1,600.50
For 14-inch meter	2,070.00	2,092.50	2,137.50	2,182.50

SPECIAL CONDITIONS

1. Due to the under-collection in the balancing account, a surcharge of \$0.0302 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from the effective date of this Advice Letter.

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Schedule No. MR-2R

Marysville Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Marysville and vicinity, Yuba County.

RATES

<u>Month</u>	For a single-family residential unit, including premises having the following areas:	<u>Per Service Connection Per</u>			
		<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
	6,000 sq. ft., or less	\$ 23.60	25.65	27.60	29.55
	6,001 to 10,000 sq. ft.	28.50	30.95	33.30	35.65
	10,001 to 16,000 sq. ft.	35.15	38.15	41.05	43.95
	16,001 to 25,000 sq. ft.	44.65	48.50	52.20	55.85
	For each additional single-family residential unit on the same premises and served from the same service connection.....	\$ 16.85	18.30	19.70	21.10

SPECIAL CONDITIONS

1. Due to the under-collection in the balancing account, a surcharge of \$0.7759 per service connection is to be applied to each bill for 12 months from the effective date of this Advice Letter.
2. The above flat rates apply to service connections not larger than one inch in diameter.
3. All service not covered by the above classifications shall be furnished only on a metered basis.
4. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. MR-1, General Metered Service.
5. This Schedule is closed to all new connections as of Jan 20, 1992, the effective date of Tariff Sheet No. 4336-W.
6. All bills are subject to the reimbursement fee set forth on Schedule No. UF and DHS-1.

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Schedule No. ST-1

Stockton Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Stockton and vicinity, San Joaquin County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
For the first 30,000 cu. ft., per 100 cu. ft.	\$ 0.8816	0.8889	0.8893	0.8894
For all over 30,000 cu. ft., per 100 cu. ft.	\$ 0.7301	0.7362	0.7365	0.7366

Service Charge:		<u>Per Meter Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 8.70	8.70	8.80	8.90
For 3/4-inch meter	13.05	13.05	13.20	13.35
For 1-inch meter	18.00	18.75	20.25	22.25
For 1-1/2-inch meter	36.00	37.90	42.00	44.50
For 2-inch meter	52.00	57.75	65.00	71.20
For 3-inch meter	95.00	106.00	120.00	133.50
For 4-inch meter	140.00	158.00	180.00	205.00
For 6-inch meter	230.00	256.00	290.00	330.00
For 8-inch meter	330.00	364.00	415.00	475.00
For 10-inch meter	469.45	586.80	733.50	916.90
For 12-inch meter	673.55	841.95	1,052.45	1,315.55
For 14-inch meter	918.50	1,148.15	1,435.20	1,794.00

SPECIAL CONDITIONS

1. To recover \$116,040 or 0.8% for the General Office capital budget carryover amortization, a surcharge of \$0.05 per service connection is to be applied to each bill for 60 months from August 16, 1999, the effective date of Advice Letter 1472-A.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF and DHS-1.

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Schedule No. VS-BU-1

Visalia Tariff Area
(Buhl Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Tract No. 249 and vicinity, approximately 3 miles southwest of the City of Visalia, Tulare County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.1858	0.1881	0.1903	0.1925
Service Charge:				
		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 15.00	15.20	15.40	15.60
For 3/4-inch meter	22.50	22.80	23.10	23.40
For 1-inch meter	37.30	37.75	38.20	38.65
For 1-1/2-inch meter	74.85	75.80	76.70	77.60
For 2-inch meter	119.75	121.25	122.70	124.15

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

ATTACHMENT G
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Schedule No. VS-BU-2R

Visalia Tariff Area
(Buhl Service Area)
RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Tract No. 249 and vicinity, approximately 3 miles southwest of the City of Visalia, Tulare County.

RATES

Service Charge:	Per Service Connection <u>Per Month</u>			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
For each single-family residential unit, including premises not exceeding 11,000 square feet in area	\$ 18.20	18.45	18.65	18.90
For each additional 100 sq. ft. of premises in excess of 11,000 sq. ft.	\$ 0.139	0.141	0.143	0.145
For each additional single-family residential unit on the same premises and served from the same service connection	\$ 7.45	7.55	7.65	7.75

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. If the utility so elects, a meter shall be installed and service provided under Schedule No. VS-BU-1, General Metered Service.
3. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

ATTACHMENT G
PAGE 20

Schedule No. VS-EP-1

Visalia Tariff Area
(Eptco Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Tract No. 179 and vicinity, approximately 1 mile west of the city of Visalia, Tulare County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.1763	0.1785	0.1806	0.1827
Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 11.35	11.50	11.65	11.80
For 3/4-inch meter	17.05	17.25	17.45	17.65
For 1-inch meter	28.40	28.75	29.10	29.45
For 1-1/2-inch meter	56.80	57.50	58.20	58.90
For 2-inch meter	90.85	91.95	93.05	94.15

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1. (T)

ATTACHMENT G
PAGE 21

Schedule No. VS-EP-2R

Visalia Tariff Area
(Eptco Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Tract No. 179 and vicinity, approximately 1 mile west of the city of Visalia, Tulare County.

RATES

Service Charge:	Per Service Connection			
	<u>Per Month</u>			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
For each single-family residential unit, including premises not exceeding 10,000 square feet in area	\$ 17.60	17.80	18.00	18.20
For each additional 100 sq. ft. of premises in excess of 10,000 sq. ft.	\$ 0.107	0.108	0.109	0.110
For each additional single-family residential unit on the same premises and served from the same service connection	\$ 8.20	8.30	8.40	8.50
For each grocery store	\$ 39.90	40.40	40.90	41.40
For each laundromat	\$ 50.35	50.95	51.55	52.15
For each business office	\$ 17.55	17.75	17.95	18.15

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications will be furnished only on a metered basis.
3. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

ATTACHMENT G
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Schedule No. VS-NS-1

Visalia Tariff Area
(Nish Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Fairview Park, Tract 260 and vicinity, located approximately 1 mile north of the City of Visalia,
Tulare County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.3988	0.4037	0.4085	0.4133
Service Charge:			Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 7.25	7.35	7.45	7.55
For 3/4-inch meter	11.00	11.15	11.30	11.45
For 1-inch meter	18.30	18.50	18.75	19.00
For 1-1/2-inch meter	36.35	36.80	37.25	37.70
For 2-inch meter	58.40	59.10	59.80	60.50
For 3-inch meter	109.45	110.75	112.05	113.40
For 4-inch meter	182.45	184.60	186.80	189.00

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1. (T)

ATTACHMENT G
PAGE 23

Schedule No. VS-NS-2R

Visalia Tariff Area
(Nish Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Fairview Park, Tract 260 and vicinity, located approximately 1 mile north of the City of Visalia, Tulare County.

RATES

Service Charge:	Per Service Connection			
	<u>Per Month</u>			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
For each single-family residential unit, including premises not exceeding 8,000 square feet in area	\$ 16.75	16.95	17.15	17.35
For each additional 100 sq. ft. of premises in excess of 8,000 sq. ft.	\$ 0.115	0.116	0.117	0.118

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications will be furnished only on a metered basis.
3. A meter may be installed at the option of the utility for the above classification in which event service thereafter will be furnished only on the basis of Schedule No. VS-NS-1, General Metered Service.
4. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

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Schedule No. VS-TL-1

Visalia Tariff Area
(Tulco Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Allen Acres, Tract No. 132 and vicinity, located 3 miles east of Tulare, Tulare County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.1994	0.2019	0.2043	0.2067
Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 9.20	9.30	9.40	9.50
For 3/4-inch meter	13.95	14.15	14.30	14.45
For 1-inch meter	21.75	22.00	22.25	22.50
For 1-1/2-inch meter	27.15	27.50	27.85	28.20
For 2-inch meter	33.95	34.35	34.75	35.15

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1. (T)

ATTACHMENT G
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Schedule No. VS-TL-2R

Visalia Tariff Area
(Tulco Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Allen Acres, Tract No. 132 and vicinity, located 3 miles east of Tulare, Tulare County.

RATES

Service Charge:	Per Service Connection			
	<u>Per Month</u>			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
For each single-family residential unit, including premises not exceeding 8,000 square feet in area	\$ 26.45	26.80	27.10	27.40
For each additional 100 sq. ft. of premises in excess of 8,000 sq. ft.	\$ 0.182	0.184	0.186	0.188

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications will be furnished only on a metered basis.
3. A meter may be installed at the option of the utility for the above classification in which event service thereafter will be furnished only on the basis of Schedule No. VS-TL-1, General Metered Service.
4. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

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Schedule No. VS-1

Visalia Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.5103	0.5067	0.5085	0.5093
Service Charge:				
		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 6.70	6.70	6.70	6.70
For 3/4-inch meter	10.05	10.05	10.05	10.05
For 1-inch meter	12.60	12.60	12.85	13.20
For 1-1/2-inch meter	27.65	27.65	29.50	30.80
For 2-inch meter	35.40	35.40	38.25	41.00
For 3-inch meter	66.50	66.50	70.10	76.00
For 4-inch meter	93.00	93.00	100.00	110.00
For 6-inch meter	155.00	155.00	164.00	180.00
For 8-inch meter	240.00	240.00	250.00	280.00
For 10-inch meter	770.50	770.50	770.50	770.50
For 12-inch meter	1,105.50	1,105.50	1,105.50	1,105.50
For 14-inch meter	1,507.50	1,507.50	1,507.50	1,507.50

SPECIAL CONDITIONS

1. To recover \$72,923 or 0.9% for General Office capital budget carryover amortization, a surcharge of \$0.04 per service connection is to be applied to each bill for 60 months from May 28, 1999, the effective date of Advice Letter 1469.
2. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

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Schedule No. VS-2R

Visalia Tariff AreaRESIDENTIAL FLAT RATE SERVICEAPPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

<u>Month</u>		<u>Per Service Connection Per</u>			
For a single-family residential unit,					
including premises having the following		<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
areas:					
	6,000 sq. ft., or less	\$ 14.85	15.35	15.55	15.75
	6,001 to 10,000 sq. ft.	20.35	21.05	21.30	21.55
	10,001 to 16,000 sq. ft.	25.80	26.65	27.00	27.30
	16,001 to 25,000 sq. ft.	32.25	33.30	33.70	34.10
For each additional single-family residential					
unit on the same premises and served					
from the same service connection.....		\$ 12.45	12.85	13.00	13.15

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. VS-1, General Metered Service.
4. This Schedule is closed to all new connections as of July 23, 1992, the effective date of tariff sheet 4220-W.
5. To recover \$72,923 or 0.9% for General Office capital budget carryover amortization, a surcharge of \$0.04 per service connection is to be applied to each bill for 60 months from May 28, 1999, the effective date of Advice Letter 1469.
6. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1.

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Schedule No. WL-1

Willows Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The City of Willows and vicinity, Glenn County.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 0.7413	0.7740	0.7850	0.7952

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 11.00	11.25	11.55	11.85
For 3/4-inch meter	16.50	16.90	17.35	17.80
For 1-inch meter	23.20	24.00	25.00	26.00
For 1-1/2-inch meter	32.20	33.30	36.00	38.75
For 2-inch meter	43.00	44.50	48.50	53.00
For 3-inch meter	83.00	85.85	95.00	105.00
For 4-inch meter	115.00	119.00	135.00	152.00
For 6-inch meter	175.00	218.75	273.45	341.80
For 8-inch meter	252.50	315.65	394.60	493.25
For 10-inch meter	308.75	385.95	482.45	603.10
For 12-inch meter	443.00	553.75	692.20	865.25
For 14-inch meter	604.10	755.15	943.95	1,179.95

SPECIAL CONDITIONS

1. To refund an amount in the injuries and damages reserve account , a credit of \$0.04 per customer per month is to be applied to each bill for 60 months from August 16, 1995, the effective date of Advice Letter 1391.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

ATTACHMENT G
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Schedule No. WL-2R

Willows Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

The City of Willows and vicinity, Glenn County.

RATES

<u>Month</u>	For a single-family residential unit, including premises having the following areas:	<u>Per Service Connection Per</u>			
		<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
	6,000 sq. ft., or less	\$ 27.40	28.10	28.80	29.50
	6,001 to 10,000 sq. ft.	32.75	33.60	34.45	35.30
	10,001 to 16,000 sq. ft.	40.75	41.80	42.85	43.90
	16,001 to 25,000 sq. ft.	54.50	55.85	57.25	58.65
	For each additional single-family residential unit on the same premises and served from the same service connection.....	\$ 19.00	19.50	20.00	20.50

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. WL-1, General Metered Service.
4. This Schedule is closed to all new connections as of Jan. 20, 1992, the effective date of Tariff Sheet No. 4339-W.
5. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

ATTACHMENT G
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Schedule No. WK-1

Westlake Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered reclaimed water service.

TERRITORY

Westlake Village, in the southern part of Ventura County, within the City of Thousand Oaks and vicinity.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 1.8719	1.8833	1.8879	1.8941

Service Charge:		<u>Per Meter</u> <u>Per Month</u>			
For 5/8 x 3/4-inch meter	\$ 10.50	10.70	11.00	11.20	
For 3/4-inch meter	15.75	16.05	16.50	16.80	
For 1-inch meter	18.00	18.40	18.60	18.80	
For 1-1/2-inch meter	32.50	33.00	33.50	34.00	
For 2-inch meter	49.00	50.00	51.00	52.00	
For 3-inch meter	93.00	95.00	98.00	100.00	
For 4-inch meter	160.00	165.00	170.00	175.00	
For 6-inch meter	315.00	325.00	335.00	345.00	
For 8-inch meter	473.75	592.20	740.25	925.30	
For 10-inch meter	671.25	839.05	1,048.85	1,311.05	
For 12-inch meter	963.10	1,203.90	1,504.90	1,881.15	
For 14-inch meter	1,313.35	1,641.70	2,052.15	2,565.20	

SPECIAL CONDITIONS

- Any designated reclaimed water customer who refuses reclaimed service shall be subject to an additional charge equivalent to 50% of the current Calleguas Municipal Water District (CMWD) potable water rate. This charge was instituted by Ordinance No. 17 of the CMWD on July 15, 1994, which calculates to \$0.5406 per Ccf.
- All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

ATTACHMENT G
PAGE 31

Schedule No. WK-6

Westlake Tariff Area

RECLAIMED METERED SERVICE

APPLICABILITY

Applicable to all metered reclaimed water service.

TERRITORY

Westlake Village, in the southern part of Ventura County, within the City of Thousand Oaks and vicinity.

RATES

Quantity Rates:	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Per 100 cu. ft.	\$ 1.4512	1.4512	1.4512	1.4512

Service Charge:		<u>Per Meter</u> <u>Per Month</u>		
For 5/8 x 3/4-inch meter	\$ 8.50	8.60	8.80	9.00
For 3/4-inch meter	12.75	12.95	13.20	13.55
For 1-inch meter	14.30	14.80	15.20	15.60
For 1-1/2-inch meter	25.75	27.20	28.00	28.80
For 2-inch meter	39.00	42.00	44.00	46.00
For 3-inch meter	74.00	77.60	81.60	86.40
For 4-inch meter	126.00	132.00	139.20	148.80
For 6-inch meter	251.00	252.00	264.00	276.80
For 8-inch meter	473.75	592.20	740.25	900.00
For 10-inch meter	671.25	839.10	1,048.90	1,293.75
For 12-inch meter	963.10	1,203.90	1,504.90	1,856.25
For 14-inch meter	1,313.35	1,641.70	2,052.15	2,531.25

SPECIAL CONDITIONS

1. Reclaimed water will be supplied only as available.
2. As a condition of service under this schedule, all customers are required to comply with the Company's Rule 16, **Section D**, Reclaimed Water Service.
3. All bills are subject to the reimbursement fee set forth on Schedule Nos. UF and DHS-1.

Attachment H
Page 1

California Water Service Company
BEAR GULCH DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	11,284	11,308
1	4,454	4,465
1 1/2	1,038	1,040
2	533	536
3	38	38
4	10	10
6	8	8
8	-	-
10	-	-
12	-	-
14	-	-
TOTAL	17,365	17,405

Metered Sales, KCcf		
All Water	5,475.0	5,487.9

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	15,885	15,922	4,606.6	4,617.3	290.0	290.0
Business	1,280	1,281	650.7	654.3	508.4	510.8
Multi-family	64	64	111.3	111.3	1,739.1	1,739.1
Industrial	1	1	2.2	2.2	2,200.0	2,200.0
Public Authority	95	95	99.3	97.8	1,045.3	1,029.5
Other	40	42	4.9	5.0	122.5	119.0
Sub-Total	17,365	17,405	5,475.0	5,487.9		
Residential Flat	-	-	-	-		
Private Fire Prot.	208	217				
Public Fire Prot.	13	13				
TOTAL	17,586	17,635	5,475.0	5,487.9		
Losses, 5.10%			294.3	295.0		
Total Production			5,769.3	5,782.9		

ATTACHMENT H
PAGE 2

CALIFORNIA WATER SERVICE CO.
BEAR GULCH

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	48250.0	51625.6
MATERIALS AND SUPPLIES	135.1	135.1
WORKING CASH - LEAD - LAG	241.7	250.8
WORKING CASH - W / H EMPLOYEES	-2.8	-2.8
WTD. AVG. DEPRECIATION RESERVE	-15578.4	-16822.1
ADVANCES FOR CONSTRUCTION	-2442.9	-2453.2
CONTRIBUTIONS	-1805.6	-1795.2
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-3122.6	-3252.2
UNAMORT. I.T.C.	-193.4	-186.3
PRORATED G.O. RATE BASE	1011.3	1083.2
TAXES ON ADVANCES	147.5	147.4
TAXES ON C.I.A.C.	135.3	127.8
WTG. AVG. RATE BASE	26775.2	28858.2

ATTACHMENT H
PAGE 3a

CALIFORNIA WATER SERVICE CO.
BEAR GULCH

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	13,998.8	14,034.5
EXPENSES		
PURCHASED WATER	4,617.6	4,629.6
PURCHASED POWER	667.4	668.8
PUMP TAXES	0.0	0.0
CHEMICALS	36.0	36.9
PAYROLL	1,399.0	1,441.0
OTHER O & M	803.8	813.3
OTHER A & G	159.2	161.2
G.O. PRORATIONS	1,662.8	1,701.6
PAYROLL TAXES	113.6	117.0
AD VALOREM TAXES	290.7	305.6
UNCOLLECTIBLES	7.7	7.7
FRANCHISE TAX & BUS LIC. FEES	123.0	123.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	-56.8	-63.5
INTEREST EXPENSE	1,025.2	1,105.7
TOTAL DEDUCTIONS	10,849.2	11,048.0
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,439.7	1,564.3
NET STATE TAXIBLE INCOME	1,709.8	1,422.2
STATE CORP. FRANCHISE TAX @ 8.84%	151.1	125.7
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,007.1	1,118.6
STATE INCOME TAX	151.1	151.1
LESS PREFERRED STOCK DIVIDEND	4.9	4.9
NET FEDERAL TAXIBLE INCOME	1,986.4	1,711.9
FEDERAL INCOME TAX @ 35.00%	695.3	599.2
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	695.3	599.2
TOTAL INCOME TAXES	846.4	724.9

ATTACHMENT H
PAGE 3b

CALIFORNIA WATER SERVICE CO.
NET OPERATING REVENUE

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	14,515.4	14,976.9
EXPENSES		
PURCHASED WATER	4,617.6	4,629.6
PURCHASED POWER	667.4	668.8
PUMP TAXES	0.0	0.0
CHEMICALS	36.0	36.9
PAYROLL	1,399.0	1,441.0
OTHER O & M	803.8	813.3
OTHER A & G	159.2	161.2
G.O. PRORATIONS	1,662.8	1,701.6
PAYROLL TAXES	113.6	117.0
AD VALOREM TAXES	290.7	305.6
UNCOLLECTIBLES	7.9	8.2
FRANCHISE TAX & BUS LIC. FEES	127.5	131.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	-56.8	-63.5
INTEREST EXPENSE	1,025.2	1,105.7
TOTAL DEDUCTIONS	10,853.9	11,056.9
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,439.7	1,564.3
NET STATE TAXIBLE INCOME	2,221.8	2,355.7
STATE CORP. FRANCHISE TAX @ 8.84%	196.4	208.2
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,007.1	1,118.6
STATE INCOME TAX	151.1	196.4
LESS PREFERRED STOCK DIVIDEND	4.9	4.9
NET FEDERAL TAXIBLE INCOME	2,498.4	2,600.1
FEDERAL INCOME TAX @ 35.00%	874.4	910.0
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	874.4	910.0
TOTAL INCOME TAXES	1,070.8	1,118.2

ATTACHMENT H
Page 4
 CALIFORNIA WATER SERVICE COMPANY
 BEAR GULCH

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	5,769.3	5,782.9
Kwh / ccf	756.6	756.6
Total calculated KWH	4,364,953	4,375,238
Unit Cost	\$0.15290	\$0.15285
Power Cost	\$667,419	\$668,751
TOTAL PURCHASED POWER	\$667.4	\$668.8
PURCHASED WATER		
SUPPLIER - SAN FRANCISCO WATER DEPT.		
PURCHASED WATER PRODUCTION - KCCF	5079.922746	5093.516219
UNIT COST OF S.F.W.D. RATES - CCF	\$0.88	\$0.88
S.F.W.D. FIXED ANNUAL SERVICE CHARGES	147.3	147.3
QUANTITY CHARGES	\$4,470.3	\$4,482.3
TOTAL PURCHASED WATER	\$4,617.6	\$4,629.6
CHEMICALS		
Total Production (kccf)	5,769.3	5,782.9
ADOPTED CHEMICAL DOLLARS	36	36.9
ADOPTED \$ per KCCF	\$0.006240	\$0.006381
UNCOLLECTABLES RATE		0.05475%
FRANCHISE TAX RATE		0.77700%
BUSINESS LICENSE FEE RATE		0.001008
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.79738

Attachment I
Page 1

California Water Service Company
CHICO DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	9,120	9,614
1	2,008	2,074
1 1/2	266	271
2	903	914
3	102	103
4	28	29
6	7	7
8	4	4
10	-	-
12	-	-
14	-	-
TOTAL	12,438	13,016

Metered Sales, KCcf		
All Water	6,559.6	6,751.3

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	8,633	9,173	2,353.7	2,500.9	272.6	272.6
Business	2,943	2,958	2,495.9	2,522.9	848.1	852.9
Multi-family	418	418	1,050.9	1,050.9	2,514.1	2,514.1
Industrial	35	35	141.2	144.7	4,034.3	4,134.3
Public Authority	377	399	498.0	511.8	1,321.0	1,282.7
Other	32	33	19.9	20.1	621.9	609.1
Sub-Total	12,438	13,016	6,559.6	6,751.3		
Residential Flat	11,368	11,331	4,346.7	4,346.7		
Private Fire Prot.	208	217				
Public Fire Prot.	13	13				
TOTAL	24,027	24,577	10,906.3	11,098.0		
Losses, 8.00%			948.4	965.0		
Total Production			11,854.7	12,063.0		

ATTACHMENT I
PAGE 2

CALIFORNIA WATER SERVICE CO.
C H I C O D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	60325.4	63180.2
MATERIALS AND SUPPLIES	111.7	111.7
WORKING CASH - LEAD - LAG	0	0
WORKING CASH - W / H EMPLOYEES	-2.8	-2.8
WTD. AVG. DEPRECIATION RESERVE	-15115.9	-16291.4
ADVANCES FOR CONSTRUCTION	-15288.3	-15602.7
CONTRIBUTIONS	-5728.6	-5841.5
AMORTIZATION OF INTANG.	18.2	20.6
DEFERRED TAXES	-4504.2	-4795.3
UNAMORT. I.T.C.	-138.9	-134.3
PRORATED G.O. RATE BASE	997.6	1068.7
TAXES ON ADVANCES	1456.4	1426.3
TAXES ON C.I.A.C.	637.2	600.4
WTG. AVG. RATE BASE	22731.4	23698.7

ATTACHMENT I
PAGE 3a

CALIFORNIA WATER SERVICE CO.
C H I C O D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	8,579.7	8,720.8
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	1,652.8	1,681.9
PUMP TAXES	0.0	0.0
CHEMICALS	64.1	65.7
PAYROLL	1,531.0	1,652.2
OTHER O & M	603.7	616.7
OTHER A & G	116.7	119.5
G.O. PRORATIONS	1,640.6	1,678.9
PAYROLL TAXES	125.6	135.6
AD VALOREM TAXES	249.6	265.5
UNCOLLECTIBLES	11.4	11.6
FRANCHISE TAX & BUS LIC. FEES	23.9	23.9
TRANSPORTATION DEPRECIATION ADJUSTMENT	-66.8	-77.6
INTEREST EXPENSE	878.4	916.0
TOTAL DEDUCTIONS	6,831.0	7,089.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	2,004.6	2,077.5
NET STATE TAXIBLE INCOME	-255.9	-446.5
STATE CORP. FRANCHISE TAX @ 8.84%	-22.6	-39.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,115.6	1,157.7
STATE INCOME TAX	-22.6	-22.6
LESS PREFERRED STOCK DIVIDEND	3.7	3.7
NET FEDERAL TAXIBLE INCOME	652.0	492.2
FEDERAL INCOME TAX @ 35.00%	228.2	172.3
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	228.2	172.3
TOTAL INCOME TAXES	205.6	132.8

ATTACHMENT I
PAGE 3b

CALIFORNIA WATER SERVICE CO.
C H I C O D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	9,900.4	10,235.7
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	1,652.8	1,681.9
PUMP TAXES	0.0	0.0
CHEMICALS	64.1	65.7
PAYROLL	1,531.0	1,652.2
OTHER O & M	603.7	616.7
OTHER A & G	116.7	119.5
G.O. PRORATIONS	1,640.6	1,678.9
PAYROLL TAXES	125.6	135.6
AD VALOREM TAXES	249.6	265.5
UNCOLLECTIBLES	13.1	13.6
FRANCHISE TAX & BUS LIC. FEES	23.9	23.9
TRANSPORTATION DEPRECIATION ADJUSTMENT	-66.8	-77.6
INTEREST EXPENSE	878.4	916.0
TOTAL DEDUCTIONS	6,832.7	7,091.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	2,004.6	2,077.5
NET STATE TAXIBLE INCOME	1,063.1	1,066.4
STATE CORP. FRANCHISE TAX @ 8.84%	94.0	94.3
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,115.6	1,157.7
STATE INCOME TAX	-22.6	94.0
LESS PREFERRED STOCK DIVIDEND	3.7	3.7
NET FEDERAL TAXIBLE INCOME	1,971.0	1,888.5
FEDERAL INCOME TAX @ 35.00%	689.8	661.0
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	689.8	661.0
TOTAL INCOME TAXES	783.8	755.3

ATTACHMENT I
Page 4
 CALIFORNIA WATER SERVICE COMPANY
 C H I C O D I S T R I C T

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	11,854.7	12,063.0
Kwh / ccf	969.3	969.3
Total calculated KWH	11,491,066	11,692,977
Unit Cost	\$0.14383	\$0.14383
Power Cost	\$1,652,817	\$1,681,859
TOTAL PURCHASED POWER	\$1,652.8	\$1,681.9
 CHEMICALS		
Total Production (kccf)	11,854.7	12,063.0
ADOPTED CHEMICAL DOLLARS	64.1	65.7
ADOPTED \$ per KCCF	\$0.005407	\$0.005446
 UNCOLLECTABLES RATE		0.13245%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.78299

Attachment J
Page 1

California Water Service Company
DIXON DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	2,325	2,350
1	479	483
1 1/2	15	15
2	39	39
3	4	4
4	1	1
6	-	-
8	-	-
10	-	-
12	-	-
14	-	-
TOTAL	2,863	2,892

Metered Sales, KCcf		
All Water	696.1	700.0

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	2,680	2,708	587.3	592.0	219.1	218.6
Business	135	135	56.6	56.3	419.3	417.0
Multi-family	17	17	35.7	35.0	2,100.0	2,058.8
Industrial	4	4	0.3	0.3	75.0	75.0
Public Authority	27	28	16.2	16.4	600.0	585.7
Other	-	-	-	-	-	-
Sub-Total	2,863	2,892	696.1	700.0		
Residential Flat	-	-	-	-		
Private Fire Prot.	18	18				
Public Fire Prot.	3	3				
TOTAL	2,884	2,913	696.1	700.0		
Losses, 5.55%			40.9	41.1		
Total Production			737.0	741.1		

ATTACHMENT J
PAGE 2

CALIFORNIA WATER SERVICE CO.
D I X O N D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	4425.6	4663.5
MATERIALS AND SUPPLIES	19.6	19.6
WORKING CASH - LEAD - LAG	46.5	48.1
WORKING CASH - W / H EMPLOYEES	-0.3	-0.3
WTD. AVG. DEPRECIATION RESERVE	-1771.8	-1872.0
ADVANCES FOR CONSTRUCTION	-404.1	-394
CONTRIBUTIONS	-149.4	-153.9
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-223.0	-233.7
UNAMORT. I.T.C.	-16.6	-16.0
PRORATED G.O. RATE BASE	119.2	127.7
TAXES ON ADVANCES	41.9	40.9
TAXES ON C.I.A.C.	21.1	21.2
WTG. AVG. RATE BASE	2108.8	2251.1

ATTACHMENT J
PAGE 3a

CALIFORNIA WATER SERVICE CO.
D I X O N D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	1,032.7	1,039.9
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	130.1	130.8
PUMP TAXES	0.0	0.0
CHEMICALS	5.0	5.1
PAYROLL	242.0	249.3
OTHER O & M	105.0	107.2
OTHER A & G	22.7	23.1
G.O. PRORATIONS	196.0	200.6
PAYROLL TAXES	20.1	20.7
AD VALOREM TAXES	20.0	20.6
UNCOLLECTIBLES	0.3	0.3
FRANCHISE TAX & BUS LIC. FEES	0.1	0.1
TRANSPORTATION DEPRECIATION ADJUSTMENT	-12.9	-13.1
INTEREST EXPENSE	79.3	84.8
TOTAL DEDUCTIONS	807.7	829.5
STATE INCOME TAX		
STATE TAX DEPRECIATION	127.9	136.8
NET STATE TAXIBLE INCOME	97.1	73.5
STATE CORP. FRANCHISE TAX @ 8.84%	8.6	6.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	89.7	93.1
STATE INCOME TAX	8.6	8.6
LESS PREFERRED STOCK DIVIDEND	0.4	0.4
NET FEDERAL TAXIBLE INCOME	126.3	108.2
FEDERAL INCOME TAX @ 35.00%	44.2	37.9
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	44.2	37.9
TOTAL INCOME TAXES	52.8	44.4

ATTACHMENT J
PAGE 3b

CALIFORNIA WATER SERVICE CO.
D I X O N D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	1,107.7	1,142.3
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	130.1	130.8
PUMP TAXES	0.0	0.0
CHEMICALS	5.0	5.1
PAYROLL	242.0	249.3
OTHER O & M	105.0	107.2
OTHER A & G	22.7	23.1
G.O. PRORATIONS	196.0	200.6
PAYROLL TAXES	20.1	20.7
AD VALOREM TAXES	20.0	20.6
UNCOLLECTIBLES	0.3	0.4
FRANCHISE TAX & BUS LIC. FEES	0.1	0.1
TRANSPORTATION DEPRECIATION ADJUSTMENT	-12.9	-13.1
INTEREST EXPENSE	79.3	84.8
TOTAL DEDUCTIONS	807.7	829.6
STATE INCOME TAX		
STATE TAX DEPRECIATION	127.9	136.8
NET STATE TAXIBLE INCOME	172.1	175.9
STATE CORP. FRANCHISE TAX @ 8.84%	15.2	15.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	89.7	93.1
STATE INCOME TAX	8.6	15.2
LESS PREFERRED STOCK DIVIDEND	0.4	0.4
NET FEDERAL TAXIBLE INCOME	201.3	204.0
FEDERAL INCOME TAX @ 35.00%	70.5	71.4
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	70.5	71.4
TOTAL INCOME TAXES	85.7	86.9

ATTACHMENT J
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CALIFORNIA WATER SERVICE COMPANY
D I X O N D I S T R I C T

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	737.0	741.1
Kwh / ccf	988.0	988.0
Total calculated KWH	728,176	732,227
Unit Cost	\$0.17870	\$0.17870
Power Cost	\$130,122	\$130,846
TOTAL PURCHASED POWER	\$130.1	\$130.8
 CHEMICALS		
Total Production (kccf)	737.0	741.1
ADOPTED CHEMICAL DOLLARS	5.0	5.1
ADOPTED \$ per KCCF	\$0.006784	\$0.006882
 UNCOLLECTABLES RATE		0.03135%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.78119

Attachment K
Page 1

California Water Service Company
EAST LOS ANGELES DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	21,935	21,972
1	2,791	2,794
1 1/2	312	312
2	611	612
3	112	112
4	46	46
6	25	25
8	6	6
10	-	-
12	-	-
14	-	-
TOTAL	25,838	25,879

Metered Sales, KCcf

All Water

- -

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	20,256	20,292	4,008.3	4,015.4	197.9	197.9
Business	4,979	4,983	2,522.8	2,529.8	506.7	507.7
Multi-family	136	136	189.5	188.5	1,393.4	1,386.0
Industrial	136	137	1,507.7	1,511.4	11,086.0	11,032.1
Public Authority	321	321	797.4	797.4	2,484.1	2,484.1
Other	10	10	5.3	5.3	530.0	530.0
Sub-Total	25,838	25,879	9,031.0	9,047.8		
Residential Flat	-	-	-	-		
Private Fire Prot.	581	589				
Public Fire Prot.	42	42				
TOTAL	26,461	26,510	9,031.0	9,047.8		
Losses, 6.25%			602.4	603.5		
Total Production			9,633.4	9,651.3		

ATTACHMENT K
PAGE 2

CALIFORNIA WATER SERVICE CO.
EAST LOS ANGELES DISTRICT

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	45258.0	47602.4
MATERIALS AND SUPPLIES	123	123
WORKING CASH - LEAD - LAG	-49.7	-32.1
WORKING CASH - W / H EMPLOYEES	-3.6	-3.6
WTD. AVG. DEPRECIATION RESERVE	-17612.9	-18747.8
ADVANCES FOR CONSTRUCTION	-214	-206.4
CONTRIBUTIONS	-3422.4	-3360.8
AMORTIZATION OF INTANG.	-72.0	-80.3
DEFERRED TAXES	-2595.5	-2671.7
UNAMORT. I.T.C.	-160.9	-155.1
PRORATED G.O. RATE BASE	1309.3	1402.5
TAXES ON ADVANCES	3.3	3.1
TAXES ON C.I.A.C.	325.2	303.5
WTG. AVG. RATE BASE	22887.8	24176.7

ATTACHMENT K
PAGE 3a

CALIFORNIA WATER SERVICE CO.
EAST LOS ANGELES DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	17,408.9	17,439.3
EXPENSES		
PURCHASED WATER	7,027.7	7,047.3
PURCHASED POWER	726.8	727.9
PUMP TAXES	854.7	854.7
CHEMICALS	44.8	45.8
PAYROLL	2,036.4	2,097.6
OTHER O & M	731.6	744.7
OTHER A & G	129.7	131.5
G.O. PRORATIONS	2,152.6	2,203.0
PAYROLL TAXES	165.4	170.4
AD VALOREM TAXES	323.0	340.0
UNCOLLECTIBLES	19.7	19.8
FRANCHISE TAX & BUS LIC. FEES	288.0	288.5
TRANSPORTATION DEPRECIATION ADJUSTMENT	-57.9	-63.5
INTEREST EXPENSE	886.0	935.4
TOTAL DEDUCTIONS	15,328.5	15,543.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,301.9	1,428.0
NET STATE TAXIBLE INCOME	778.5	468.2
STATE CORP. FRANCHISE TAX @ 8.84%	68.8	41.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	854.3	935.6
STATE INCOME TAX	68.8	68.8
LESS PREFERRED STOCK DIVIDEND	4.1	4.1
NET FEDERAL TAXIBLE INCOME	1,153.2	887.7
FEDERAL INCOME TAX @ 35.00%	403.6	310.7
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	403.6	310.7
TOTAL INCOME TAXES	472.4	352.1

ATTACHMENT K
PAGE 3B

CALIFORNIA WATER SERVICE CO.
EAST LOS ANGELES DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	18,585.8	18,907.2
EXPENSES		
PURCHASED WATER	7,027.7	7,047.3
PURCHASED POWER	726.8	727.9
PUMP TAXES	854.7	854.7
CHEMICALS	44.8	45.8
PAYROLL	2,036.4	2,097.6
OTHER O & M	731.6	744.7
OTHER A & G	129.7	131.5
G.O. PRORATIONS	2,152.6	2,203.0
PAYROLL TAXES	165.4	170.4
AD VALOREM TAXES	323.0	340.0
UNCOLLECTIBLES	21.1	21.4
FRANCHISE TAX & BUS LIC. FEES	307.3	312.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	-57.9	-63.5
INTEREST EXPENSE	886.0	935.4
TOTAL DEDUCTIONS	15,349.2	15,568.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,301.9	1,428.0
NET STATE TAXIBLE INCOME	1,934.7	1,910.4
STATE CORP. FRANCHISE TAX @ 8.84%	171.0	168.9
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	854.3	935.6
STATE INCOME TAX	68.8	171.0
LESS PREFERRED STOCK DIVIDEND	4.1	4.1
NET FEDERAL TAXIBLE INCOME	2,309.4	2,227.7
FEDERAL INCOME TAX @ 35.00%	808.3	779.7
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	808.3	779.7
TOTAL INCOME TAXES	979.3	948.6

ATTACHMENT K
Page 4

CALIFORNIA WATER SERVICE COMPANY
EAST LOS ANGELES DISTRICT

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	9,633.4	9,651.3
Kwh / ccf	566.3	566.3
Total calculated KWH	5,455,157	5,465,293
Unit Cost	\$0.1332	\$0.1332
Power Cost	\$726,776	\$727,914
TOTAL PURCHASED POWER	\$726.8	\$727.9
PURCHASED WATER (CENTRAL & WEST BASIN W.D.)		
PURCHASED WATER PRODUCTION - KCCF	6,366.0	6,383.9
PURCHASED WATER PRODUCTION - ACRE FEET	14,614.3	14,655.4
NON - INTERRUPT. - ACRE FEET	0.0	0.0
SEASONAL STORAGE - ACRE FEET	\$14,614.3	\$14,655.4
NON - INTERRUPT. - RATE \$ per ACRE FOOT	\$478.00	\$478.00
SEASONAL STORGAGE - RATE \$ per ACRE FOOT	\$309.00	\$309.00
NON - INTERRUPT. - QUANTITY CHARGES	\$6,985,635	\$7,005,281
SEASONAL STORAGE - QUANTITY CHARGES	\$0	\$0
LESS W. R. D. REBATE \$ 120 per ACRE FOOT	\$0	\$0
ADD CENTRAL BASIN CONNECTION MAINT. CHARGE	\$42,000	\$42,000
TOTAL CHARGES	\$7,027,635	\$7,047,281
TOTAL PURCHASED WATER COST	\$7,027.6	\$7,047.3
CHEMICALS		
Total Production (kccf)	9,633.4	9,651.3
ADOPTED CHEMICAL DOLLARS	44.8	45.8
ADOPTED \$ per KCCF	\$0.004650	\$0.004745
PUMP TAXES (WATER REPLENTISHMENT DISTRICT)		
WELL WATER PRODUCTION - ACRE FEET	7,501.0	7,501.0
UNIT COST - ACRE FEET	\$112.00	\$112.00
TOTAL GROUNDWATER CHARGES	\$840,112	\$840,112
ANNUAL WATERMASTER SERVICE	\$14,540	\$14,540
TOTAL PUMP TAX EXPENSE	\$854.7	\$854.7
UNCOLLECTABLES RATE		0.11335%
FRANCHISE TAX RATE		1.64160%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.81240

Attachment L
Page 1

California Water Service Company
HERMOSA-REDONDO DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	16,602	16,747
1	6,877	6,928
1 1/2	1,115	1,115
2	906	909
3	92	92
4	36	36
6	10	10
8	4	4
10	-	-
12	-	-
14	-	-
TOTAL	25,642	25,841

Metered Sales, KCcf		
All Water	6,109.6	6,131.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	21,622	21,826	3,434.6	3,467.0	158.8	158.8
Business	2,168	2,162	920.8	915.8	424.7	423.6
Multi-family	1,453	1,452	1,141.8	1,128.7	785.8	777.3
Industrial	34	34	245.2	245.2	7,211.8	7,211.8
Public Authority	325	325	274.3	270.2	844.0	831.4
Other	40	45	92.9	104.2	2,322.5	2,315.6
Sub-Total	25,642	25,844	6,109.6	6,131.1		
Residential Flat	-	-	-	-		
Private Fire Prot.	255	262				
Public Fire Prot.	16	16				
TOTAL	25,913	26,122	6,109.6	6,131.1		
Losses, 7.96%			528.3	530.1		
Total Production			6,637.9	6,661.2		

ATTACHMENT L
PAGE 2

CALIFORNIA WATER SERVICE CO.
HERMOSA REDONDO DISTRICT

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	44319.8	46444.3
MATERIALS AND SUPPLIES	136.5	136.5
WORKING CASH - LEAD - LAG	-23.9	-12.2
WORKING CASH - W / H EMPLOYEES	-3.2	-3.2
WTD. AVG. DEPRECIATION RESERVE	-13954.8	-15168.6
ADVANCES FOR CONSTRUCTION	-494.5	-506.4
CONTRIBUTIONS	-2270.8	-2294.1
AMORTIZATION OF INTANG.	-31.1	-39.2
DEFERRED TAXES	-2330.7	-2411.8
UNAMORT. I.T.C.	-141.5	-136.3
PRORATED G.O. RATE BASE	1140	1221.1
TAXES ON ADVANCES	29.8	30
TAXES ON C.I.A.C.	161.6	151.8
WTG. AVG. RATE BASE	26537.1	27412.0

ATTACHMENT L
PAGE 3a

CALIFORNIA WATER SERVICE CO.
HERMOSA REDONDO DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	15,125.4	15,187.5
EXPENSES		
PURCHASED WATER	6,906.3	6,934.5
PURCHASED POWER	368.8	370.1
PUMP TAXES	254.7	254.7
CHEMICALS	71.4	73.2
PAYROLL	1,575.8	1,623.1
OTHER O & M	682.8	696.8
OTHER A & G	115.1	116.4
G.O. PRORATIONS	1,874.6	1,918.5
PAYROLL TAXES	127.8	131.7
AD VALOREM TAXES	301.7	309.3
UNCOLLECTIBLES	14.6	14.6
FRANCHISE TAX & BUS LIC. FEES	24.5	24.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	-53.6	-56.0
INTEREST EXPENSE	1,026.2	1,059.7
TOTAL DEDUCTIONS	13,290.7	13,471.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,393.2	1,449.0
NET STATE TAXIBLE INCOME	441.4	267.5
STATE CORP. FRANCHISE TAX @ 8.84%	39.0	23.6
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,059.7	1,143.9
STATE INCOME TAX	39.0	39.0
LESS PREFERRED STOCK DIVIDEND	4.7	4.7
NET FEDERAL TAXIBLE INCOME	731.2	528.9
FEDERAL INCOME TAX @ 35.00%	255.9	185.1
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	255.9	185.1
TOTAL INCOME TAXES	294.9	208.7

ATTACHMENT L
PAGE 3b

CALIFORNIA WATER SERVICE CO.
HERMOSA REDONDO DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	16,987.8	17,198.2
EXPENSES		
PURCHASED WATER	6,906.3	6,934.5
PURCHASED POWER	368.8	370.1
PUMP TAXES	254.7	254.7
CHEMICALS	71.4	73.2
PAYROLL	1,575.8	1,623.1
OTHER O & M	682.8	696.8
OTHER A & G	115.1	116.4
G.O. PRORATIONS	1,874.6	1,918.5
PAYROLL TAXES	127.8	131.7
AD VALOREM TAXES	301.7	309.3
UNCOLLECTIBLES	16.4	16.6
FRANCHISE TAX & BUS LIC. FEES	25.2	25.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	-53.6	-56.0
INTEREST EXPENSE	1,026.2	1,059.7
TOTAL DEDUCTIONS	13,293.2	13,473.7
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,393.2	1,449.0
NET STATE TAXIBLE INCOME	2,301.4	2,275.5
STATE CORP. FRANCHISE TAX @ 8.84%	203.4	201.2
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,059.7	1,143.9
STATE INCOME TAX	39.0	203.4
LESS PREFERRED STOCK DIVIDEND	4.7	4.7
NET FEDERAL TAXIBLE INCOME	2,591.2	2,372.5
FEDERAL INCOME TAX @ 35.00%	906.9	830.4
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	906.9	830.4
TOTAL INCOME TAXES	1,110.3	1,031.6

ATTACHMENT L

Page 4

CALIFORNIA WATER SERVICE COMPANY
HERMOSA REDONDO DISTRICTADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	6,637.9	6,661.2
Kwh / ccf	446.8	446.8
Total calculated KWH	2,966,055	2,976,467
Unit Cost	\$0.1243	\$0.1243
Power Cost	\$368,766	\$370,061
TOTAL PURCHASED POWER	\$368.8	\$370.1
PURCHASED WATER (WEST BASIN MUNICIPLE WATER DISTRICT)		
PURCHASED WATER PRODUCTION - KCCF	5,677.1	5,700.4
PURCHASED WATER PRODUCTION - ACRE FEET	13,032.9	13,086.4
NON - INTERRUPT. - ACRE FEET	12,920.2	12,973.7
SEASONAL STORAGE - ACRE FEET	0.0	0.0
RECLAIMED WATER - ACRE FEET	112.7	112.7
NON - INTERRUPT. - RATE \$ per ACRE FOOT	\$528.00	\$528.00
SEASONAL STORGAGE - RATE \$ per ACRE FOOT	\$346.00	\$346.00
RECLAIMED WATER RATE \$ per ACRE FOOT	\$280.00	\$280.00
NON - INTERRUPT. - QUANTITY CHARGES	\$6,821,880	\$6,850,122
SEASONAL STORAGE - QUANTITY CHARGES	\$0	\$0
RECLAIMED WATER QUANTITY CHARGES	\$31,556	\$31,556
LESS W. R. D. REBATE \$ 120 per ACRE FOOT	\$0	\$0
ADD STANDBY METER CHARGES (1-4" & 2-2" IN P.V.)	\$2,425	\$2,425
ADD WEST BASIN METER CHARGES	\$50,400	\$50,400
TOTAL CHARGES	\$6,906,260	\$6,934,503
TOTAL PURCHASED WATER COST	\$6,906.3	\$6,934.5
CHEMICALS		
Total Production (kccf)	6,637.9	6,661.2
ADOPTED CHEMICAL DOLLARS	71.4	73.2
ADOPTED \$ per KCCF	\$0.010756	\$0.010989
PUMP TAXES (WATER REPLENTISHMENT DISTRICT)		
WELL WATER PRODUCTION - ACRE FEET	2,205.7	2,205.7
UNIT COST - ACRE FEET	\$112.00	\$112.00
TOTAL GROUNDWATER CHARGES	\$247,038	\$247,038
ANNUAL WATERMASTER SERVICE	\$7,617	\$7,617
TOTAL PUMP TAX EXPENSE	\$254.7	\$254.7
UNCOLLECTABLES RATE		0.09640%
FRANCHISE TAX RATE		0.03400%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.782951

Attachment M
Page 1

California Water Service Company
KING CITY DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	1,717	1,743
1	347	353
1 1/2	50	51
2	92	98
3	12	12
4	10	11
6	1	1
8	1	1
10	-	-
12	-	-
14	-	-
TOTAL	2,230	2,270

Metered Sales, KCcf		
All Water	783.6	804.2

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	1,818	1,842	396.2	401.5	217.9	218.0
Business	320	330	248.6	256.4	776.9	777.0
Multi-family	16	18	33.9	38.6	2,118.8	2,144.4
Industrial	18	19	66.9	68.2	3,716.7	3,589.5
Public Authority	53	56	33.3	34.3	628.3	612.5
Other	6	7	4.7	5.2	783.3	742.9
Sub-Total	2,231	2,272	783.6	804.2		
Residential Flat	-	-	-	-		
Private Fire Prot.	39	42				
Public Fire Prot.	-	-				
TOTAL	2,270	2,314	783.6	804.2		
Losses, 8.58%			73.6	75.5		
Total Production			857.2	879.7		

ATTACHMENT M
PAGE 2

CALIFORNIA WATER SERVICE CO.
K I N G C I T Y D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	6048.9	6612.2
MATERIALS AND SUPPLIES	14.6	14.6
WORKING CASH - LEAD - LAG	45.2	47.1
WORKING CASH - W / H EMPLOYEES	-0.3	-0.3
WTD. AVG. DEPRECIATION RESERVE	-1541.7	-1674.6
ADVANCES FOR CONSTRUCTION	-1752.8	-1782.5
CONTRIBUTIONS	-307.3	-315.4
AMORTIZATION OF INTANG.	-1.4	-1.4
DEFERRED TAXES	-386.5	-416.9
UNAMORT. I.T.C.	-10.8	-10.4
PRORATED G.O. RATE BASE	115.4	123.6
TAXES ON ADVANCES	231.9	227.2
TAXES ON C.I.A.C.	16.8	16
WTG. AVG. RATE BASE	2472.0	2839.2

ATTACHMENT M
PAGE 3a

CALIFORNIA WATER SERVICE CO.
K I N G C I T Y D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	1,051.1	1,077.6
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	83.9	86.1
PUMP TAXES	0.0	0.0
CHEMICALS	18.3	18.8
PAYROLL	293.8	302.8
OTHER O & M	92.3	94.3
OTHER A & G	26.5	26.8
G.O. PRORATIONS	189.6	194.1
PAYROLL TAXES	24.3	25.0
AD VALOREM TAXES	25.6	28.5
UNCOLLECTIBLES	1.4	1.4
FRANCHISE TAX & BUS LIC. FEES	21.3	21.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	-9.6	-12.2
INTEREST EXPENSE	93.7	107.9
TOTAL DEDUCTIONS	861.1	895.2
STATE INCOME TAX		
STATE TAX DEPRECIATION	218.6	239.0
NET STATE TAXIBLE INCOME	-28.6	-56.7
STATE CORP. FRANCHISE TAX @ 8.84%	-2.5	-5.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	130.2	155.1
STATE INCOME TAX	-2.5	-2.5
LESS PREFERRED STOCK DIVIDEND	0.3	0.3
NET FEDERAL TAXIBLE INCOME	62.0	29.4
FEDERAL INCOME TAX @ 35.00%	21.7	10.3
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	21.7	10.3
TOTAL INCOME TAXES	19.2	5.3

ATTACHMENT M
PAGE 3b

CALIFORNIA WATER SERVICE CO.
K I N G C I T Y D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	1,207.7	1,282.9
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	83.9	86.1
PUMP TAXES	0.0	0.0
CHEMICALS	18.3	18.8
PAYROLL	293.8	302.8
OTHER O & M	92.3	94.3
OTHER A & G	26.5	26.8
G.O. PRORATIONS	189.6	194.1
PAYROLL TAXES	24.3	25.0
AD VALOREM TAXES	25.6	28.5
UNCOLLECTIBLES	1.6	1.7
FRANCHISE TAX & BUS LIC. FEES	24.4	26.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-9.6	-12.2
INTEREST EXPENSE	93.7	107.9
TOTAL DEDUCTIONS	864.4	899.7
STATE INCOME TAX		
STATE TAX DEPRECIATION	218.6	239.0
NET STATE TAXIBLE INCOME	124.7	144.2
STATE CORP. FRANCHISE TAX @ 8.84%	11.0	12.7
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	130.2	155.1
STATE INCOME TAX	-2.5	11.0
LESS PREFERRED STOCK DIVIDEND	0.3	0.3
NET FEDERAL TAXIBLE INCOME	215.3	216.8
FEDERAL INCOME TAX @ 35.00%	75.4	75.9
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	75.4	75.9
TOTAL INCOME TAXES	86.4	88.6

ATTACHMENT M
Page 4

CALIFORNIA WATER SERVICE COMPANY
K I N G C I T Y D I S T R I C T

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	857.2	879.7
Kwh / ccf	714.5	714.5
Total calculated KWH	612,503	628,580
Unit Cost	\$0.13701	\$0.13701
Power Cost	\$83,919	\$86,122
TOTAL PURCHASED POWER	\$83.9	\$86.1
 CHEMICALS		
Total Production (kccf)	857.2	879.7
ADOPTED CHEMICAL DOLLARS	18.3	18.8
ADOPTED \$ per KCCF	\$0.021349	\$0.021371
 UNCOLLECTABLES RATE		0.13215%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.81982

Attachment N
Page 1

California Water Service Company
LIVERMORE DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	12,908	13,077
1	3,469	3,519
1 1/2	171	178
2	218	228
3	34	35
4	16	16
6	4	5
8	-	-
10	-	-
12	-	-
14	-	-
TOTAL	16,820	17,058

Metered Sales, KCcf		
All Water	4,549.3	4,628.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	15,617	15,800	3,274.4	3,312.8	209.7	209.7
Business	892	929	589.7	617.4	661.1	664.6
Multi-family	75	75	257.8	257.8	3,437.3	3,437.3
Industrial	3	3	1.8	1.8	600.0	600.0
Public Authority	202	217	402.1	414.0	1,990.6	1,907.8
Other	33	36	23.5	24.3	712.1	675.0
Sub-Total	16,822	17,060	4,549.3	4,628.1		
Residential Flat	-	-	-	-		
Private Fire Prot.	273	290				
Public Fire Prot.	48	53				
TOTAL	17,143	17,403	4,549.3	4,628.1		
Losses, 6.86%			335.3	341.1		
Total Production			4,884.6	4,969.2		

ATTACHMENT N
PAGE 2

CALIFORNIA WATER SERVICE CO.
LIVERMORE DISTRICT

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	30839.9	32941.6
MATERIALS AND SUPPLIES	61.3	61.3
WORKING CASH - LEAD - LAG	-155.4	-157.8
WORKING CASH - W / H EMPLOYEES	-2	-2
WTD. AVG. DEPRECIATION RESERVE	-9321.4	-10029.8
ADVANCES FOR CONSTRUCTION	-7851.8	-8072.8
CONTRIBUTIONS	-1509.8	-1531.9
AMORTIZATION OF INTANG.	-13.9	-16.1
DEFERRED TAXES	-2139.7	-2271.0
UNAMORT. I.T.C.	-118.1	-114.0
PRORATED G.O. RATE BASE	734.3	786.7
TAXES ON ADVANCES	899	890.5
TAXES ON C.I.A.C.	194.4	184.1
WTG. AVG. RATE BASE	11616.8	12668.7

ATTACHMENT N
PAGE 3a

CALIFORNIA WATER SERVICE CO.
LIVERMORE DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	9,661.2	9,832.1
EXPENSES		
PURCHASED WATER	4,205.4	4,310.1
PURCHASED POWER	636.6	647.6
PUMP TAXES	0.0	0.0
CHEMICALS	15.3	15.7
PAYROLL	784.5	808.1
OTHER O & M	415.8	423.9
OTHER A & G	76.6	77.9
G.O. PRORATIONS	1,207.4	1,235.9
PAYROLL TAXES	63.5	65.5
AD VALOREM TAXES	153.3	162.8
UNCOLLECTIBLES	8.6	8.7
FRANCHISE TAX & BUS LIC. FEES	96.0	97.7
TRANSPORTATION DEPRECIATION ADJUSTMENT	-34.4	-35.9
INTEREST EXPENSE	454.8	495.8
TOTAL DEDUCTIONS	8,083.4	8,313.6
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,021.9	1,109.8
NET STATE TAXIBLE INCOME	555.9	408.6
STATE CORP. FRANCHISE TAX @ 8.84%	49.1	36.1
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	632.7	683.1
STATE INCOME TAX	49.1	49.1
LESS PREFERRED STOCK DIVIDEND	2.0	2.0
NET FEDERAL TAXIBLE INCOME	894.0	784.2
FEDERAL INCOME TAX @ 35.00%	312.9	274.5
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	312.9	274.5
TOTAL INCOME TAXES	362.0	310.6

ATTACHMENT N
PAGE 3B

CALIFORNIA WATER SERVICE CO.
LIVERMORE DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	9,760.3	10,130.7
EXPENSES		
PURCHASED WATER	4,205.4	4,310.1
PURCHASED POWER	636.6	647.6
PUMP TAXES	0.0	0.0
CHEMICALS	15.3	15.7
PAYROLL	784.5	808.1
OTHER O & M	415.8	423.9
OTHER A & G	76.6	77.9
G.O. PRORATIONS	1,207.4	1,235.9
PAYROLL TAXES	63.5	65.5
AD VALOREM TAXES	153.3	162.8
UNCOLLECTIBLES	8.7	9.0
FRANCHISE TAX & BUS LIC. FEES	97.0	100.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	-34.4	-35.9
INTEREST EXPENSE	454.8	495.8
TOTAL DEDUCTIONS	8,084.5	8,316.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,021.9	1,109.8
NET STATE TAXIBLE INCOME	653.9	704.1
STATE CORP. FRANCHISE TAX @ 8.84%	57.8	62.2
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	632.7	683.1
STATE INCOME TAX	49.1	57.8
LESS PREFERRED STOCK DIVIDEND	2.0	2.0
NET FEDERAL TAXIBLE INCOME	992.0	1,071.0
FEDERAL INCOME TAX @ 35.00%	347.2	374.8
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	347.2	374.8
TOTAL INCOME TAXES	405.0	437.0

ATTACHMENT M
Page 4

CALIFORNIA WATER SERVICE COMPANY
LIVERMORE DISTRICT

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	4,884.6	4,969.2
Kwh / ccf	777.7	777.7
Total calculated KWH	3,798,874	3,864,670
Unit Cost	\$0.167564	\$0.167564
Power Cost	\$636,555	\$647,580
TOTAL PURCHASED POWER	\$636.6	\$647.6
PURCHASED WATER		
QUANTITIES BY RATE BLOCKS - CCF		
IST 33 CCF x 12 months	396	396
NEXT 300 CCF x 12 months	3,600	3,600
NEXT 3000 CCF x 12 months	36,000	36,000
EXCESS OVER 3333 CCF annually	3,326,704	3,411,304
TOTAL QUANTITIES PURCHASED FROM ALAMEDA	3,366,700	3,451,300
QUANTITY CHARGES FROM ALAMEDA ZONE 7		
IST 33 CCF @ \$ 2.210	875	875
NEXT 300 CCF @ \$ 1.769	6,368	6,368
NEXT 3000 CCF @ \$ 1.411	50,796	50,796
EXCESS over 3333 CCF @ \$ 1.237	4,115,133	4,219,783
TOTAL QUANTITY CHARGES - \$ IN THOUS	\$4,173.2	\$4,277.8
SERVICE CHARGES - 7 CONNECTIONS @ \$110 per MONTH	\$9.2	\$9.2
TOTAL PURCHASED WATER	\$4,182.4	\$4,287.1
CHEMICALS		
Total Production (kccf)	4,884.6	4,969.2
ADOPTED CHEMICAL DOLLARS	\$15.3	\$15.7
ADOPTED \$ per KCCF	\$0.003132	\$0.003159
UNCOLLECTABLES RATE		0.08872%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.009930
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.80008

Attachment O
Page 1

California Water Service Company
LOS ALTOS DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	14,116	14,170
1	3,118	3,132
1 1/2	270	272
2	487	492
3	98	99
4	21	22
6	6	6
8	-	-
10	1	1
12	-	-
14	-	-
TOTAL	18,117	18,194

Metered Sales, KCcf		
All Water	6,034.3	6,061.3

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	16,685	16,749	4,328.9	4,345.5	259.4	259.4
Business	1,076	1,081	1,123.2	1,132.2	1,043.9	1,047.4
Multi-family	121	122	301.8	303.1	2,494.2	2,484.4
Industrial	7	7	18.7	18.7	2,671.4	2,671.4
Public Authority	214	222	258.2	258.4	1,206.5	1,164.0
Other	14	13	3.5	3.4	250.0	261.5
Sub-Total	18,117	18,194	6,034.3	6,061.3		
Residential Flat	-	-	-	-		
Private Fire Prot.	335	342				
Public Fire Prot.	7	7				
TOTAL	18,459	18,543	6,034.3	6,061.3		
Losses, 3.81%			239.3	240.3		
Total Production			6,273.6	6,301.6		

ATTACHMENT O
PAGE 2

CALIFORNIA WATER SERVICE CO.
L O S A L T O S D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	35387.6	36993.4
MATERIALS AND SUPPLIES	104.8	104.8
WORKING CASH - LEAD - LAG	100.1	121.6
WORKING CASH - W / H EMPLOYEES	-2.4	-2.4
WTD. AVG. DEPRECIATION RESERVE	-12817.0	-13467.4
ADVANCES FOR CONSTRUCTION	-2461.1	-2506
CONTRIBUTIONS	-2080.4	-2098.4
AMORTIZATION OF INTANG.	-7.2	-8.5
DEFERRED TAXES	-2330.7	-2442.9
UNAMORT. I.T.C.	-140.1	-135.1
PRORATED G.O. RATE BASE	861.2	922.5
TAXES ON ADVANCES	227.5	225.6
TAXES ON C.I.A.C.	171.4	162.0
WTG. AVG. RATE BASE	17013.7	17869.4

ATTACHMENT O
PAGE 3a

CALIFORNIA WATER SERVICE CO.
L O S A L T O S D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	11,847.7	11,901.7
EXPENSES		
PURCHASED WATER	3,662.7	3,701.6
PURCHASED POWER	789.0	792.1
PUMP TAXES	1,718.4	1,708.3
CHEMICALS	0.0	0.0
PAYROLL	1,052.4	1,216.2
OTHER O & M	605.3	616.8
OTHER A & G	106.6	110.3
G.O. PRORATIONS	1,416.1	1,449.3
PAYROLL TAXES	80.0	92.4
AD VALOREM TAXES	203.8	212.0
UNCOLLECTIBLES	7.0	7.0
FRANCHISE TAX & BUS LIC. FEES	159.7	160.4
TRANSPORTATION DEPRECIATION ADJUSTMENT	-31.1	-34.2
INTEREST EXPENSE	652.8	685.0
TOTAL DEDUCTIONS	10,422.8	10,717.2
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,065.8	1,140.0
NET STATE TAXIBLE INCOME	359.1	44.4
STATE CORP. FRANCHISE TAX @ 8.84%	31.7	3.9
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	611.5	642.3
STATE INCOME TAX	31.7	31.7
LESS PREFERRED STOCK DIVIDEND	3.1	3.1
NET FEDERAL TAXIBLE INCOME	778.6	507.3
FEDERAL INCOME TAX @ 35.00%	272.5	177.6
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	272.6	177.6
TOTAL INCOME TAXES	304.3	181.5

ATTACHMENT O
PAGE 3b

CALIFORNIA WATER SERVICE CO.
L O S A L T O S D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	12,634.0	12,991.1
EXPENSES		
PURCHASED WATER	3,662.7	3,701.6
PURCHASED POWER	789.0	792.1
PUMP TAXES	1,718.4	1,708.3
CHEMICALS	0.0	0.0
PAYROLL	1,052.4	1,216.2
OTHER O & M	605.3	616.8
OTHER A & G	106.6	110.3
G.O. PRORATIONS	1,416.1	1,449.3
PAYROLL TAXES	80.0	92.4
AD VALOREM TAXES	203.8	212.0
UNCOLLECTIBLES	7.4	7.7
FRANCHISE TAX & BUS LIC. FEES	170.2	175.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-31.1	-34.2
INTEREST EXPENSE	652.8	685.0
TOTAL DEDUCTIONS	10,433.7	10,732.5
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,065.8	1,140.0
NET STATE TAXIBLE INCOME	1,134.5	1,118.6
STATE CORP. FRANCHISE TAX @ 8.84%	100.3	98.9
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	611.5	642.3
STATE INCOME TAX	31.7	100.3
LESS PREFERRED STOCK DIVIDEND	3.1	3.1
NET FEDERAL TAXIBLE INCOME	1,554.0	1,512.9
FEDERAL INCOME TAX @ 35.00%	543.9	529.5
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	544.0	529.5
TOTAL INCOME TAXES	644.3	628.4

ATTACHMENT O

Page 4

CALIFORNIA WATER SERVICE COMPANY
LOS ALTOS DISTRICTADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	6,273.6	6,301.6
Kwh / ccf	658.3	658.3
Total calculated KWH	4,129,822	4,148,254
Unit Cost	\$0.19106	\$0.19095
Power Cost	\$789,048	\$792,113
TOTAL PURCHASED POWER	\$789.0	\$792.1
PURCHASED WATER		
QUANTITIES		
S.C.V.W.D. CONTRACT WATER - ACRE FEET	7,145.0	7,240.0
S.C.V.W.D. NON-CONTRACT WATER - ACRE FEET	2,000.0	2,000.0
SAN JOSE WATER - KCCF	21.8	21.8
RATES		
S.C.V.W.D. CONTRACT WATER - RATE per ACRE FEET	\$410.00	\$410.00
S.C.V.W.D. NON-CONTRACT WATER - RATE per ACRE FEET	\$350.00	\$350.00
SAN JOSE WATER - RATE per KCCF	\$1.2225	\$1.2225
COSTS		
S.C.V.W.D. CONTRACT WATER	\$2,929.5	\$2,968.4
S.C.V.W.D. NON-CONTRACT WATER	\$700.0	\$700.0
SAN JOSE WATER - SERVICE CHARGES	\$6.6	\$6.6
SAN JOSE WATER - QUANTITY CHARGES	\$26.6	\$26.6
TOTAL PURCHASED WATER COST	\$3,662.7	\$3,701.6
CHEMICALS		
Total Production (kccf)	6,273.6	6,301.6
ADOPTED CHEMICAL DOLLARS	0	0
ADOPTED \$ per KCCF	\$0.000000	\$0.000000
PUMP TAXES (WATER REPLENTISHMENT DISTRICT)		
WELL WATER PRODUCTION - ACRE FEET	5,207.3	5,176.6
UNIT COST - ACRE FEET	\$330.00	\$330.00
TOTAL GROUNDWATER CHARGES	\$1,718,409	\$1,708,278
TOTAL PUMP TAX EXPENSE	\$1,718.4	\$1,708.3
UNCOLLECTABLES RATE		0.05890%
FRANCHISE TAX RATE		1.34270%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.80592

Attachment P
Page 1

California Water Service Company
MARYSVILLE DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	693	699
1	223	223
1 1/2	65	66
2	113	114
3	18	18
4	7	7
6	1	1
8	-	-
10	-	-
12	-	-
14	-	-
TOTAL	1,120	1,128

Metered Sales, KCcf		
All Water	662.2	667.4

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	364	370	72.8	74.0	200.0	200.0
Business	605	604	316.3	316.3	522.8	523.7
Multi-family	69	70	143.8	146.2	2,084.1	2,088.6
Industrial	4	4	29.3	29.3	7,325.0	7,325.0
Public Authority	76	78	99.7	101.3	1,311.8	1,298.7
Other	3	3	0.3	0.3	100.0	100.0
Sub-Total	1,121	1,129	662.2	667.4		
Residential Flat	2,610	2,609	703.7	703.7		
Private Fire Prot.	48	50				
Public Fire Prot.	4	4				
TOTAL	3,783	3,792	1,365.9	1,371.1		
Losses, 8.00%			118.8	119.2		
Total Production			1,484.7	1,490.3		

ATTACHMENT P
PAGE 2

CALIFORNIA WATER SERVICE CO.
M A R Y S V I L L E D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	6,602.2	7,431.4
MATERIALS AND SUPPLIES	29.1	29.1
WORKING CASH - LEAD - LAG	-31.9	-36.1
WORKING CASH - W / H EMPLOYEES	-0.4	-0.4
WTD. AVG. DEPRECIATION RESERVE	-2,206.7	-2,344.1
ADVANCES FOR CONSTRUCTION	-309.4	-298.9
CONTRIBUTIONS	-542.8	-537.6
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-418.9	-442.7
UNAMORT. I.T.C.	-27.5	-26.5
PRORATED G.O. RATE BASE	155.7	166.9
TAXES ON ADVANCES	30.3	29.1
TAXES ON C.I.A.C.	81.7	78.2
WTG. AVG. RATE BASE	3,361.3	4,048.4

ATTACHMENT P
PAGE 3a

CALIFORNIA WATER SERVICE CO.
M A R Y S V I L L E D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	1,284.8	1,288.1
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	165.8	166.3
PUMP TAXES	0.0	0.0
CHEMICALS	16.9	17.3
PAYROLL	338.7	348.8
OTHER O & M	114.9	117.2
OTHER A & G	29.8	30.3
G.O. PRORATIONS	256.0	262.0
PAYROLL TAXES	28.0	28.8
AD VALOREM TAXES	29.1	33.7
UNCOLLECTIBLES	3.6	3.6
FRANCHISE TAX & BUS LIC. FEES	0.4	0.4
TRANSPORTATION DEPRECIATION ADJUSTMENT	-13.2	-13.5
INTEREST EXPENSE	130.6	157.5
TOTAL DEDUCTIONS	1,100.6	1,152.4
STATE INCOME TAX		
STATE TAX DEPRECIATION	210.5	243.5
NET STATE TAXIBLE INCOME	-26.3	-107.8
STATE CORP. FRANCHISE TAX @ 8.84%	-2.3	-9.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	108.7	138.6
STATE INCOME TAX	-2.3	-2.3
LESS PREFERRED STOCK DIVIDEND	0.5	0.5
NET FEDERAL TAXIBLE INCOME	77.3	-1.1
FEDERAL INCOME TAX @ 35.00%	27.1	-0.4
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	27.1	-0.4
TOTAL INCOME TAXES	24.8	-9.9

ATTACHMENT P
PAGE 3b

CALIFORNIA WATER SERVICE CO.
M A R Y S V I L L E D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	1,531.7	1,662.6
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	165.8	166.3
PUMP TAXES	0.0	0.0
CHEMICALS	16.9	17.3
PAYROLL	338.7	348.8
OTHER O & M	114.9	117.2
OTHER A & G	29.8	30.3
G.O. PRORATIONS	256.0	262.0
PAYROLL TAXES	28.0	28.8
AD VALOREM TAXES	29.1	33.7
UNCOLLECTIBLES	4.3	4.7
FRANCHISE TAX & BUS LIC. FEES	0.5	0.5
TRANSPORTATION DEPRECIATION ADJUSTMENT	-13.2	-13.5
INTEREST EXPENSE	130.6	157.5
TOTAL DEDUCTIONS	1,101.4	1,153.6
STATE INCOME TAX		
STATE TAX DEPRECIATION	210.5	243.5
NET STATE TAXIBLE INCOME	219.8	265.5
STATE CORP. FRANCHISE TAX @ 8.84%	19.4	23.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	108.7	138.6
STATE INCOME TAX	-2.3	19.4
LESS PREFERRED STOCK DIVIDEND	0.5	0.5
NET FEDERAL TAXIBLE INCOME	323.4	350.5
FEDERAL INCOME TAX @ 35.00%	113.2	122.7
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	113.2	122.7
TOTAL INCOME TAXES	132.6	146.2

ATTACHMENT P
Page 4

CALIFORNIA WATER SERVICE COMPANY
M A R Y S V I L L E D I S T R I C T

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	1,484.7	1,490.3
Kwh / ccf	684.9	684.9
Total calculated KWH	1,016,895	1,020,731
Unit Cost	\$0.16301	\$0.16288
Power Cost	\$165,764	\$166,261
TOTAL PURCHASED POWER	\$165.8	\$166.3
 CHEMICALS		
Total Production (kccf)	1,484.7	1,490.3
ADOPTED CHEMICAL DOLLARS	16.9	17.3
ADOPTED \$ per KCCF	\$0.011383	\$0.011608
 UNCOLLECTABLES RATE		0.28168%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.78619

Attachment Q
Page 1

California Water Service Company
MID PENINSULA DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	27,476	27,492
1	6,259	6,264
1 1/2	498	503
2	853	861
3	132	132
4	50	51
6	18	18
8	2	2
10	3	3
12	-	-
14	-	-
TOTAL	35,291	35,326

Metered Sales, KCcf		
All Water	7,443.9	7,460.9

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	30,930	30,946	4,490.0	4,492.3	145.2	145.2
Business	3,297	3,302	1,453.8	1,456.0	440.9	440.9
Multi-family	591	598	1,041.5	1,052.0	1,762.3	1,759.2
Industrial	101	101	67.0	67.0	663.4	663.4
Public Authority	330	332	362.2	363.0	1,097.6	1,093.4
Other	41	45	29.4	30.6	717.1	680.0
Sub-Total	35,290	35,324	7,443.9	7,460.9		
Residential Flat	-	-	-	-		
Private Fire Prot.	529	542				
Public Fire Prot.	16	17				
TOTAL	35,835	35,883	7,443.9	7,460.9		
Losses, 6.68%			533.1	534.3		
Total Production			7,977.0	7,995.2		

ATTACHMENT Q
PAGE 2

CALIFORNIA WATER SERVICE CO.
MID-PEN

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	57999.4	59543.5
MATERIALS AND SUPPLIES	191.5	191.5
WORKING CASH - LEAD - LAG	359.2	367.8
WORKING CASH - W / H EMPLOYEES	-3.9	-3.9
WTD. AVG. DEPRECIATION RESERVE	-19682.4	-20839.4
ADVANCES FOR CONSTRUCTION	-2184.6	-2016.4
CONTRIBUTIONS	-3509.7	-3515.9
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-4524.0	-4672.3
UNAMORT. I.T.C.	-280.6	-270.6
PRORATED G.O. RATE BASE	1405.3	1505.3
TAXES ON ADVANCES	69.8	67.6
TAXES ON C.I.A.C.	360.8	340.2
WTG. AVG. RATE BASE	30200.8	30697.4

ATTACHMENT Q
PAGE 3a

CALIFORNIA WATER SERVICE CO.
MID-PEN

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	17,704.8	17,742.6
EXPENSES		
PURCHASED WATER	7,312.1	7,328.1
PURCHASED POWER	518.4	519.6
PUMP TAXES	0.0	0.0
CHEMICALS	5.9	6.0
PAYROLL	1,628.8	1,653.2
OTHER O & M	1,018.8	1,038.1
OTHER A & G	129.5	132.7
G.O. PRORATIONS	2,310.6	2,364.9
PAYROLL TAXES	140.1	144.3
AD VALOREM TAXES	333.0	340.4
UNCOLLECTIBLES	14.1	14.2
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-59.4	-62.4
INTEREST EXPENSE	1,153.8	1,172.8
TOTAL DEDUCTIONS	14,505.6	14,651.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,571.3	1,589.0
NET STATE TAXIBLE INCOME	1,627.9	1,501.8
STATE CORP. FRANCHISE TAX @ 8.84%	143.9	132.8
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	995.4	1,029.8
STATE INCOME TAX	143.9	143.9
LESS PREFERRED STOCK DIVIDEND	5.6	5.6
NET FEDERAL TAXIBLE INCOME	2,054.3	1,911.5
FEDERAL INCOME TAX @ 35.00%	719.0	669.0
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	719.0	669.0
TOTAL INCOME TAXES	862.9	801.8

ATTACHMENT Q
PAGE 3b

CALIFORNIA WATER SERVICE CO.
MID-PEN

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	18,349.3	18,551.6
EXPENSES		
PURCHASED WATER	7,312.1	7,328.1
PURCHASED POWER	518.4	519.6
PUMP TAXES	0.0	0.0
CHEMICALS	5.9	6.0
PAYROLL	1,628.8	1,653.2
OTHER O & M	1,018.8	1,038.1
OTHER A & G	129.5	132.7
G.O. PRORATIONS	2,310.6	2,364.9
PAYROLL TAXES	140.1	144.3
AD VALOREM TAXES	333.0	340.4
UNCOLLECTIBLES	14.6	14.8
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-59.4	-62.4
INTEREST EXPENSE	1,153.8	1,172.8
TOTAL DEDUCTIONS	14,506.1	14,652.4
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,571.3	1,589.0
NET STATE TAXIBLE INCOME	2,271.9	2,310.2
STATE CORP. FRANCHISE TAX @ 8.84%	200.8	204.2
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	995.4	1,029.8
STATE INCOME TAX	143.9	200.8
LESS PREFERRED STOCK DIVIDEND	5.6	5.6
NET FEDERAL TAXIBLE INCOME	2,698.3	2,663.0
FEDERAL INCOME TAX @ 35.00%	944.4	932.1
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	944.4	932.1
TOTAL INCOME TAXES	1,145.2	1,136.3

ATTACHMENT Q
Page 4

CALIFORNIA WATER SERVICE COMPANY
MID-PEN

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	7,977.0	7,995.2
Kwh / ccf	390.2	390.2
Total calculated KWH	3,112,497	3,119,599
Unit Cost	\$0.16657	\$0.16657
Power Cost	\$518,438	\$519,621
TOTAL PURCHASED POWER	\$518.4	\$519.6
PURCHASED WATER		
SUPPLIER - SAN FRANCISCO WATER DEPT.		
PURCHASED WATER PRODUCTION - KCCF	7977.0	7995.2
UNIT COST OF S.F.W.D. RATES - CCF	\$0.88	\$0.88
S.F.W.D. FIXED ANNUAL SERVICE CHARGES	292.3	292.3
QUANTITY CHARGES	\$7,019.8	\$7,035.8
TOTAL PURCHASED WATER	\$7,312.1	\$7,328.1
CHEMICALS		
Total Production (kccf)	7,977.0	7,995.2
ADOPTED CHEMICAL DOLLARS	5.9	6
ADOPTED \$ per KCCF	\$0.000740	\$0.000750
UNCOLLECTABLES RATE		0.07977%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.78205

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Page 1

California Water Service Company
STOCKTON DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	36,302	36,471
1	3,470	3,484
1 1/2	519	521
2	807	813
3	157	159
4	58	58
6	32	32
8	14	14
10	-	-
12	-	-
14	-	-
TOTAL	41,359	41,552

Metered Sales, KCcf		
All Water	13,767.5	13,831.5

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	36,652	36,824	6,994.9	7,027.7	190.8	190.8
Business	3,944	3,958	2,551.7	2,560.8	647.0	647.0
Multi-family	337	337	1,047.8	1,053.9	3,109.2	3,127.3
Industrial	92	92	1,999.5	2,012.7	21,733.7	21,877.2
Public Authority	306	308	1,161.7	1,164.1	3,796.4	3,779.5
Other	33	36	11.9	12.3	360.6	341.7
Sub-Total	41,364	41,555	13,767.5	13,831.5		
Residential Flat	-	-	-	-		
Private Fire Prot.	608	621				
Public Fire Prot.	48	48				
TOTAL	42,020	42,224	13,767.5	13,831.5		
Losses, 2.17%			305.5	306.9		
Total Production			14,073.0	14,138.4		

ATTACHMENT S
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CALIFORNIA WATER SERVICE CO.
S T O C K T O N D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	64559.8	67110.8
MATERIALS AND SUPPLIES	234.1	234.1
WORKING CASH - LEAD - LAG	701.1	714.7
WORKING CASH - W / H EMPLOYEES	-4.5	-4.5
WTD. AVG. DEPRECIATION RESERVE	-23668.7	-25065.5
ADVANCES FOR CONSTRUCTION	-6142.8	-5945.3
CONTRIBUTIONS	-3424.1	-3423.4
AMORTIZATION OF INTANG.	-22.0	-27.0
DEFERRED TAXES	-4189.0	-4376.1
UNAMORT. I.T.C.	-185.3	-178.6
PRORATED G.O. RATE BASE	1618.6	1733.9
TAXES ON ADVANCES	591	572.9
TAXES ON C.I.A.C.	417.7	389.5
WTG. AVG. RATE BASE	30485.9	31735.4

ATTACHMENT S
PAGE 3a

CALIFORNIA WATER SERVICE CO.
S T O C K T O N D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	16,448.7	16,524.7
EXPENSES		
PURCHASED WATER	3,430.1	3,430.1
PURCHASED POWER	847.4	850.6
PUMP TAXES	776.9	788.1
CHEMICALS	44.2	45.1
PAYROLL	2,679.9	2,760.3
OTHER O & M	985.6	1,003.3
OTHER A & G	280.7	288.7
G.O. PRORATIONS	2,661.5	2,724.0
PAYROLL TAXES	219.1	225.7
AD VALOREM TAXES	315.1	325.6
UNCOLLECTIBLES	64.1	64.4
FRANCHISE TAX & BUS LIC. FEES	86.2	86.7
TRANSPORTATION DEPRECIATION ADJUSTMENT	-89.1	-97.1
INTEREST EXPENSE	1,147.6	1,195.6
TOTAL DEDUCTIONS	13,449.3	13,691.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,882.9	1,952.6
NET STATE TAXIBLE INCOME	1,116.5	881.0
STATE CORP. FRANCHISE TAX @ 8.84%	98.7	77.9
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,211.9	1,284.7
STATE INCOME TAX	98.7	98.7
LESS PREFERRED STOCK DIVIDEND	5.7	5.7
NET FEDERAL TAXIBLE INCOME	1,683.1	1,444.5
FEDERAL INCOME TAX @ 35.00%	589.1	505.6
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	589.1	505.6
TOTAL INCOME TAXES	687.8	583.5

ATTACHMENT S
PAGE 3b

CALIFORNIA WATER SERVICE CO.
S T O C K T O N D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	17,704.2	18,048.7
EXPENSES		
PURCHASED WATER	3,430.1	3,430.1
PURCHASED POWER	847.4	850.6
PUMP TAXES	776.9	788.1
CHEMICALS	44.2	45.1
PAYROLL	2,679.9	2,760.3
OTHER O & M	985.6	1,003.3
OTHER A & G	280.7	288.7
G.O. PRORATIONS	2,661.5	2,724.0
PAYROLL TAXES	219.1	225.7
AD VALOREM TAXES	315.1	325.6
UNCOLLECTIBLES	69.0	70.4
FRANCHISE TAX & BUS LIC. FEES	92.9	94.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	-89.1	-97.1
INTEREST EXPENSE	1,147.6	1,195.6
TOTAL DEDUCTIONS	13,460.9	13,705.0
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,882.9	1,952.6
NET STATE TAXIBLE INCOME	2,360.4	2,391.1
STATE CORP. FRANCHISE TAX @ 8.84%	208.7	211.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	1,211.9	1,284.7
STATE INCOME TAX	98.7	208.7
LESS PREFERRED STOCK DIVIDEND	5.7	5.7
NET FEDERAL TAXIBLE INCOME	2,927.0	2,844.6
FEDERAL INCOME TAX @ 35.00%	1,024.4	995.6
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	1,024.4	995.6
TOTAL INCOME TAXES	1,233.1	1,207.0

ATTACHMENT S

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CALIFORNIA WATER SERVICE COMPANY
STOCKTON DISTRICTADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	14,073.0	14,138.4
Kwh / ccf	330.2	330.2
Total calculated KWH	4,646,753	4,668,354
Unit Cost	\$0.1824	\$0.1822
Power Cost	\$847,428	\$850,649
TOTAL PURCHASED POWER	\$847.4	\$850.6
TOTAL PURCHASED WATER - STOCKTON EAST WATER DISTRICT		
MONTHLY FIXED RATE FROM STOCKTON EAST - DOLLARS	\$285,841.93	\$285,841.93
ANNUAL FIXED CHARGES FROM STOCKTON EAST - \$ THOUS.	\$3,430.1	\$3,430.1
TOTAL PURCHASED WATER COST	\$3,430.1	\$3,430.1
CHEMICALS		
Total Production (kccf)	14,073.0	14,138.4
ADOPTED CHEMICAL DOLLARS	\$44.2	\$45.1
ADOPTED \$ per KCCF	\$0.003141	\$0.003190
PUMP TAXES (WATER REPLENTISHMENT DISTRICT)		
WELL WATER PRODUCTION - ACRE FEET	10,414.4	10,564.6
UNIT COST - ACRE FEET	\$74.60	\$74.60
TOTAL GROUNDWATER CHARGES	\$776,914	\$788,118
TOTAL PUMP TAX EXPENSE	\$776.9	\$788.1
UNCOLLECTABLES RATE		0.38979%
FRANCHISE TAX RATE		0.50610%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.79702

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California Water Service Company
VISALIA DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	8,711	9,172
1	3,162	3,287
1 1/2	327	334
2	787	807
3	87	88
4	31	32
6	13	13
8	4	4
10	-	-
12	-	-
14	-	-
TOTAL	13,122	13,737

Metered Sales, KCcf		
All Water	6,405.0	6,645.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	9,244	9,786	2,666.3	2,806.1	288.4	286.7
Business	3,312	3,368	2,541.6	2,602.7	767.4	772.8
Multi-family	207	214	412.2	426.2	1,991.3	1,991.6
Industrial	66	68	238.9	248.5	3,619.7	3,654.4
Public Authority	250	256	404.0	415.8	1,616.0	1,624.2
Other	44	47	142.0	145.8	3,227.3	3,102.1
Sub-Total	13,123	13,739	6,405.0	6,645.1		
Residential Flat	16,693	16,678	4,764.9	4,764.9		
Private Fire Prot.	415	434				
Public Fire Prot.	29	30				
TOTAL	30,260	30,881	11,169.9	11,410.0		
Losses, 8.00%			971.3	992.2		
Total Production			12,141.2	12,402.2		

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PAGE 2

CALIFORNIA WATER SERVICE CO.
V I S A L I A D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	50231.4	52659.2
MATERIALS AND SUPPLIES	102.5	102.5
WORKING CASH - LEAD - LAG	-252	-257.8
WORKING CASH - W / H EMPLOYEES	-2.9	-2.9
WTD. AVG. DEPRECIATION RESERVE	-14984.9	-16173.3
ADVANCES FOR CONSTRUCTION	-14056.4	-14218.8
CONTRIBUTIONS	-2732.3	-2779.3
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-3180.4	-3350.2
UNAMORT. I.T.C.	-118.5	-114.4
PRORATED G.O. RATE BASE	1053.5	1128.5
TAXES ON ADVANCES	1093.4	1086.1
TAXES ON C.I.A.C.	304.1	288.2
WTG. AVG. RATE BASE	17457.5	18367.9

ATTACHMENT T
PAGE 3a

CALIFORNIA WATER SERVICE CO.
V I S A L I A D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	9,035.9	9,221.0
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	1,413.8	1,442.1
PUMP TAXES	0.0	0.0
CHEMICALS	79.2	80.9
PAYROLL	1,637.8	1,686.9
OTHER O & M	737.4	777.2
OTHER A & G	114.8	117.6
G.O. PRORATIONS	1,732.3	1,772.9
PAYROLL TAXES	133.5	137.5
AD VALOREM TAXES	209.0	213.9
UNCOLLECTIBLES	20.8	21.2
FRANCHISE TAX & BUS LIC. FEES	0.7	0.7
TRANSPORTATION DEPRECIATION ADJUSTMENT	-61.2	-67.8
INTEREST EXPENSE	683.8	719.4
TOTAL DEDUCTIONS	6,702.0	6,902.6
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,509.8	1,589.0
NET STATE TAXIBLE INCOME	824.1	729.4
STATE CORP. FRANCHISE TAX @ 8.84%	72.8	64.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	983.7	1,060.3
STATE INCOME TAX	72.8	72.8
LESS PREFERRED STOCK DIVIDEND	3.5	3.5
NET FEDERAL TAXIBLE INCOME	1,273.9	1,181.8
FEDERAL INCOME TAX @ 35.00%	445.8	413.6
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	445.8	413.6
TOTAL INCOME TAXES	518.6	478.1

ATTACHMENT T
PAGE 3b

CALIFORNIA WATER SERVICE CO.
V I S A L I A D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	9,489.1	9,801.9
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	1,413.8	1,442.1
PUMP TAXES	0.0	0.0
CHEMICALS	79.2	80.9
PAYROLL	1,637.8	1,686.9
OTHER O & M	737.4	777.2
OTHER A & G	114.8	117.6
G.O. PRORATIONS	1,732.3	1,772.9
PAYROLL TAXES	133.5	137.5
AD VALOREM TAXES	209.0	213.9
UNCOLLECTIBLES	21.8	22.5
FRANCHISE TAX & BUS LIC. FEES	0.7	0.7
TRANSPORTATION DEPRECIATION ADJUSTMENT	-61.2	-67.8
INTEREST EXPENSE	683.8	719.4
TOTAL DEDUCTIONS	6,703.0	6,903.9
STATE INCOME TAX		
STATE TAX DEPRECIATION	1,509.8	1,589.0
NET STATE TAXIBLE INCOME	1,276.3	1,309.0
STATE CORP. FRANCHISE TAX @ 8.84%	112.8	115.7
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	983.7	1,060.3
STATE INCOME TAX	72.8	112.8
LESS PREFERRED STOCK DIVIDEND	3.5	3.5
NET FEDERAL TAXIBLE INCOME	1,726.1	1,721.4
FEDERAL INCOME TAX @ 35.00%	604.1	602.5
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	604.1	602.5
TOTAL INCOME TAXES	716.9	718.2

ATTACHMENT T
Page 4

CALIFORNIA WATER SERVICE COMPANY
V I S A L I A D I S T R I C T

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	12,141.2	12,402.1
Kwh / ccf	909.5	909.5
Total calculated KWH	11,042,198	11,279,482
Unit Cost	\$0.12804	\$0.12786
Power Cost	\$1,413,841	\$1,442,146
TOTAL PURCHASED POWER	\$1,413.8	\$1,442.1
 CHEMICALS		
Total Production (kccf)	12,141.2	12,402.1
ADOPTED CHEMICAL DOLLARS	79.2	80.9
ADOPTED \$ per KCCF	\$0.006523	\$0.006523
 UNCOLLECTABLES RATE		0.22988%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.78473

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Page 1

California Water Service Company
WESTLAKE DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	5,054	5,081
1	939	945
1 1/2	273	276
2	555	559
3	19	19
4	16	16
6	4	4
8	-	-
10	-	-
12	-	-
14	-	-
TOTAL	6,860	6,900

Metered Sales, KCcf		
All Water	3,773.9	3,786.0

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	6,100	6,133	2,367.7	2,371.2	388.1	386.6
Business	565	570	928.6	933.1	1,643.5	1,637.0
Multi-family	65	65	99.6	97.9	1,532.3	1,506.2
Industrial	14	14	31.1	31.1	2,221.4	2,221.4
Public Authority	91	93	141.4	142.5	1,553.8	1,532.3
Other	24	25	205.5	210.2	8,562.5	8,408.0
Sub-Total	6,859	6,900	3,773.9	3,786.0		
Residential Flat	-	-	-	-		
Private Fire Prot.	106	108				
Public Fire Prot.	4	4				
TOTAL	6,969	7,012	3,773.9	3,786.0		
Losses, 5.74%			229.7	230.5		
Total Production			4,003.6	4,016.5		

ATTACHMENT U
PAGE 2

CALIFORNIA WATER SERVICE CO.
WESTLAKE DISTRICT

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	19720.8	20265.9
MATERIALS AND SUPPLIES	39.7	39.7
WORKING CASH - LEAD - LAG	247.6	248.4
WORKING CASH - W / H EMPLOYEES	-1.5	-1.5
WTD. AVG. DEPRECIATION RESERVE	-6465.0	-6871.5
ADVANCES FOR CONSTRUCTION	-6083.5	-5899.7
CONTRIBUTIONS	-2294.1	-2262.4
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-2305.9	-2354.5
UNAMORT. I.T.C.	-50.7	-48.8
PRORATED G.O. RATE BASE	528.6	566.3
TAXES ON ADVANCES	267	256.8
TAXES ON C.I.A.C.	129.8	116.5
WTG. AVG. RATE BASE	3732.8	4055.2

ATTACHMENT U
PAGE 3a

CALIFORNIA WATER SERVICE CO.
WESTLAKE DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	7,718.9	7,745.3
EXPENSES		
PURCHASED WATER	5,332.5	5,347.2
PURCHASED POWER	195.3	195.8
PUMP TAXES	0.0	0.0
CHEMICALS	0.1	0.1
PAYROLL	525.0	540.6
OTHER O & M	344.2	351.1
OTHER A & G	83.2	84.0
G.O. PRORATIONS	869.2	889.6
PAYROLL TAXES	43.4	44.7
AD VALOREM TAXES	74.1	74.2
UNCOLLECTIBLES	2.6	2.6
FRANCHISE TAX & BUS LIC. FEES	81.3	81.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	-29.8	-32.7
INTEREST EXPENSE	133.8	146.4
TOTAL DEDUCTIONS	7,654.8	7,725.2
STATE INCOME TAX		
STATE TAX DEPRECIATION	499.6	521.9
NET STATE TAXIBLE INCOME	-435.5	-501.8
STATE CORP. FRANCHISE TAX @ 8.84%	-38.5	-44.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	380.9	364.1
STATE INCOME TAX	-38.5	-38.5
LESS PREFERRED STOCK DIVIDEND	0.8	0.8
NET FEDERAL TAXIBLE INCOME	-279.1	-306.3
FEDERAL INCOME TAX @ 35.00%	-97.7	-107.2
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	-97.7	-107.2
TOTAL INCOME TAXES	-136.2	-151.6

ATTACHMENT U
PAGE 3b

CALIFORNIA WATER SERVICE CO.
WESTLAKE DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	8,374.4	8,472.0
EXPENSES		
PURCHASED WATER	5,332.5	5,347.2
PURCHASED POWER	195.3	195.8
PUMP TAXES	0.0	0.0
CHEMICALS	0.1	0.1
PAYROLL	525.0	540.6
OTHER O & M	344.2	351.1
OTHER A & G	83.2	84.0
G.O. PRORATIONS	869.2	889.6
PAYROLL TAXES	43.4	44.7
AD VALOREM TAXES	74.1	74.2
UNCOLLECTIBLES	2.8	2.9
FRANCHISE TAX & BUS LIC. FEES	88.2	89.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	-29.8	-32.7
INTEREST EXPENSE	133.8	146.4
TOTAL DEDUCTIONS	7,661.9	7,733.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	499.6	521.9
NET STATE TAXIBLE INCOME	212.9	217.0
STATE CORP. FRANCHISE TAX @ 8.84%	18.8	19.2
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	380.9	364.1
STATE INCOME TAX	-38.5	18.8
LESS PREFERRED STOCK DIVIDEND	0.8	0.8
NET FEDERAL TAXIBLE INCOME	369.3	355.2
FEDERAL INCOME TAX @ 35.00%	129.2	124.3
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	129.2	124.3
TOTAL INCOME TAXES	148.0	143.5

ATTACHMENT U
Page 4

CALIFORNIA WATER SERVICE COMPANY
WESTLAKE DISTRICT

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	4,003.6	4,016.5
Kwh / ccf	461.4	461.4
Total calculated KWH	1,847,269	1,853,192
Unit Cost	\$0.10571	\$0.10566
Power Cost	\$195,281	\$195,805
TOTAL PURCHASED POWER	\$195.3	\$195.8
PURCHASED WATER		
SUPPLIER - CALLEGUAS		
PURCHASED WATER PRODUCTION - KCCF	4,003.6	4,016.5
POTABLE WATER - KCCF	3,879.2	3,892.1
POTABLE WATER - ACRE FEET	8905.6	8935.0
RECLAIMED WATER - KCCF	124.4	124.4
RECLAIMED WATER - ACRE FEET	285.6	285.6
UNIT COST per ACRE FOOT - POTABLE	\$499.00	\$499.00
UNIT COST per ACRE FOOT - RECLAIMED	\$399.00	\$399.00
PURCHASED WATER - POTABLE \$ in THOUS.	\$4,443.9	\$4,458.6
PURCHASED WATER - RECLAIMED \$ in THOUS.	\$114.0	\$114.0
PUMPING CHARGES - POTABLE	\$330.6	\$330.6
PUMPING CHARGES - RECLAIMED	\$22.1	\$22.1
BASE FACILITIES CHARGES	\$177.1	\$177.1
READINESS TO SERVE CHARGE	\$244.8	\$244.8
TOTAL CALLEGUAS MUNICIPAL WATER DISTRICT CHARGES	\$5,332.5	\$5,347.2
CHEMICALS		
Total Production (kccf)	4,003.6	4,016.5
ADOPTED CHEMICAL DOLLARS	0.1	0.1
ADOPTED \$ per KCCF	\$0.000025	\$0.000025
UNCOLLECTABLES RATE		0.03396%
FRANCHISE TAX RATE		1.05290%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.80019

Attachment V
Page 1

California Water Service Company
WILLOWS DISTRICT

Adopted Quantities

Number of Services by meter size:	2002	2003
5/8 x 3/4	1,199	1,215
1	121	121
1 1/2	35	35
2	45	45
3	9	9
4	2	2
6	-	-
8	-	-
10	-	-
12	-	-
14	-	-
TOTAL	1,411	1,427

Metered Sales, KCcf		
All Water	460.5	466.8

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2002	2003	2002	2003	2002	2003
Residential	1,072	1,088	229.3	233.8	213.9	214.9
Business	272	272	123.0	123.5	452.2	454.0
Multi-family	22	22	59.7	60.7	2,713.6	2,759.1
Industrial	-	-	-	-	-	-
Public Authority	45	45	48.5	48.8	1,077.8	1,084.4
Other	-	-	-	-	-	-
Sub-Total	1,411	1,427	460.5	466.8		
Residential Flat	851	841	320.9	320.9		
Private Fire Prot.	16	16				
Public Fire Prot.	7	7				
TOTAL	2,285	2,291	781.4	787.7		
Losses, 8.00%			68.0	68.5		
Total Production			849.4	856.2		

ATTACHMENT V
PAGE 2

CALIFORNIA WATER SERVICE CO.
W I L L O W S D I S T R I C T

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	4084.0	4256.3
MATERIALS AND SUPPLIES	11.5	11.5
WORKING CASH - LEAD - LAG	-0.7	-1.4
WORKING CASH - W / H EMPLOYEES	-0.3	-0.3
WTD. AVG. DEPRECIATION RESERVE	-1679.2	-1764.0
ADVANCES FOR CONSTRUCTION	-416	-393.2
CONTRIBUTIONS	-300	-295.3
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-307.6	-315.8
UNAMORT. I.T.C.	-13.5	-13.0
PRORATED G.O. RATE BASE	103.9	111.1
TAXES ON ADVANCES	36.5	35.3
TAXES ON C.I.A.C.	45.1	42.7
WTG. AVG. RATE BASE	1563.7	1673.9

ATTACHMENT V
PAGE 3a

CALIFORNIA WATER SERVICE CO.
W I L L O W S D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	855.5	856.5
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	106.2	107.0
PUMP TAXES	0.0	0.0
CHEMICALS	5.7	5.8
PAYROLL	233.2	240.2
OTHER O & M	81.5	83.0
OTHER A & G	18.0	18.3
G.O. PRORATIONS	170.6	174.7
PAYROLL TAXES	19.3	19.9
AD VALOREM TAXES	18.4	18.7
UNCOLLECTIBLES	0.8	0.8
FRANCHISE TAX & BUS LIC. FEES	16.0	16.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-14.4	-14.6
INTEREST EXPENSE	60.3	64.6
TOTAL DEDUCTIONS	715.6	734.4
STATE INCOME TAX		
STATE TAX DEPRECIATION	101.8	109.2
NET STATE TAXIBLE INCOME	38.2	12.9
STATE CORP. FRANCHISE TAX @ 8.84%	3.4	1.1
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	73.0	71.7
STATE INCOME TAX	3.4	3.4
LESS PREFERRED STOCK DIVIDEND	0.3	0.3
NET FEDERAL TAXIBLE INCOME	63.3	46.7
FEDERAL INCOME TAX @ 35.00%	22.1	16.3
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	22.1	16.3
TOTAL INCOME TAXES	25.5	17.4

ATTACHMENT V
PAGE 3b

CALIFORNIA WATER SERVICE CO.
W I L L O W S D I S T R I C T

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	949.1	981.3
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	106.2	107.0
PUMP TAXES	0.0	0.0
CHEMICALS	5.7	5.8
PAYROLL	233.2	240.2
OTHER O & M	81.5	83.0
OTHER A & G	18.0	18.3
G.O. PRORATIONS	170.6	174.7
PAYROLL TAXES	19.3	19.9
AD VALOREM TAXES	18.4	18.7
UNCOLLECTIBLES	0.9	0.9
FRANCHISE TAX & BUS LIC. FEES	17.7	18.3
TRANSPORTATION DEPRECIATION ADJUSTMENT	-14.4	-14.6
INTEREST EXPENSE	60.3	64.6
TOTAL DEDUCTIONS	717.4	736.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	101.8	109.2
NET STATE TAXIBLE INCOME	129.9	135.3
STATE CORP. FRANCHISE TAX @ 8.84%	11.5	12.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	73.0	71.7
STATE INCOME TAX	3.4	11.5
LESS PREFERRED STOCK DIVIDEND	0.3	0.3
NET FEDERAL TAXIBLE INCOME	155.0	161.0
FEDERAL INCOME TAX @ 35.00%	54.3	56.3
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	54.3	56.3
TOTAL INCOME TAXES	65.8	68.3

ATTACHMENT V
Page 4

CALIFORNIA WATER SERVICE COMPANY
W I L L O W S D I S T R I C T

ADOPTED QUANTITIES

	<u>2002</u>	<u>2003</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (kccf)	849.4	856.2
Kwh / ccf	830.5	830.5
Total calculated KWH	705,403	711,090
Unit Cost	\$0.15053	\$0.15053
Power Cost	\$106,186	\$107,042
TOTAL PURCHASED POWER	\$106.2	\$107.0
 CHEMICALS		
Total Production (kccf)	849.4	856.2
ADOPTED CHEMICAL DOLLARS	5.7	5.8
ADOPTED \$ per KCCF	\$0.006711	\$0.006774
 UNCOLLECTABLES RATE		0.09356%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.81626

ATTACHMENT W
Page 1

	2002	2003
	ADOPTED	ADOPTED
General Office Expenses		
Operations Payroll	2,576.3	2,655.3
Maintenance Payroll	227.7	234.7
Operations Transportation	81.0	81.9
Maintenance Transportation	75.7	76.6
Source of Supply	0.1	0.1
Pumping	1.3	1.3
Water Treatment	61.2	61.4
Transmission and Distribution	67.0	67.8
Customer Accounting	957.0	818.1
Conservation	1.5	1.5
Purchased Services	(39.6)	(164.2)
Stores	0.5	0.5
A&G Payroll	8,572.2	8,797.1
A&G Transportation	181.9	182.9
A&G Salaries	0.0	0.0
Office Supplies	2,515.5	2,568.3
Property Insurance	110.9	112.2
Injuries and Damages	1,386.3	1,405.9
Pensions and Benefits	8,404.4	8,755.4
Franchise Requirements	3.3	3.4
Regulatory Commission Expenses	158.4	160.3
Outside Services	1,446.4	1,476.7
Misc. General Expenses	1,624.8	1,667.5
Maint. Of General Plant	547.3	553.6
811 RENT		0.0
812 ADMIN CHARGES		0.0
AMORT OF D.93-01-025	38.1	0.0
Dues and Donations Adjustment	(88.5)	(88.5)
Ad Valorem Taxes	235.7	255.4
Payroll Taxes	822.4	844.8
Business License	3.0	3.0
Depreciation Expense	1,920.2	2,125.7
Depreciation nonregulated adjustment	(153.6)	(170.1)
Total Expenses	31,738.4	32,488.8
Nonregulated adjustment (0.43%)	(128.9)	(131.3)
Allocate to regulated	31,609.5	32,357.5

ATTACHMENT W
PAGE 2

CALIFORNIA WATER SERVICE CO.
GENERAL OFFICE DISTRICT

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	33724.0	36963.1
PERSONAL MILEAGE ADJUSTMENT	-163.1	-163.1
MATERIALS AND SUPPLIES	45.7	45.7
BANK BALANCES	187.8	187.8
RESERVES	-739.3	-739.3
WTD. AVG. DEPRECIATION RESERVE	-11080.4	-12660.3
DEFERRED TAXES	-994.4	-1169.0
UNAMORT. I.T.C.	-84.1	-81.0
WTG. AVG. RATE BASE	20896.3	22383.9
NON-REGULATED RATE BASE ADJUSTMENT (8.0%)	-1671.7	-1790.7
RATE BASE SPREAD TO DISTRICTS	19224.6	20593.2

ATTACHMENT W
PAGE 3

DISTRICT	4 - FACTOR
	AVERAGE % OF TOTAL
BK	12.57
BG	5.26
CH	5.19
DIX	0.62
ELA	6.81
HR	5.93
KC	0.60
LIV	3.82
LAS	4.48
MRL	0.81
ORO	1.14
PV	7.45
SLN	5.56
MPS	7.31
SEL	1.10
SSF	3.66
STK	8.42
VIS	5.48
WLK	2.75
WIL	0.54
ANT VAL	0.15
SO-BAY	9.85
KER VAL	0.33
RED VAL	0.17
	100.00

ATTACHMENT X
PAGE 1
California Water Service Company
Bear Gulch District Bill Comparison *

2002 Rates				
Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 9.70	\$ 11.00	\$ 1.30	13.40%
10	\$ 29.79	\$ 31.33	\$ 1.54	5.17%
20	\$ 49.88	\$ 51.67	\$ 1.79	3.59%
24 Avg	\$ 57.92	\$ 59.80	\$ 1.88	3.25%
30	\$ 69.98	\$ 72.00	\$ 2.02	2.89%
50	\$ 110.16	\$ 112.67	\$ 2.51	2.28%

2003 Rates				
Usage Ccf	2002 Rates	2003 Rates	Increase Amount	Percent Increase
0	\$ 11.00	\$ 11.35	\$ 0.35	3.18%
10	\$ 31.33	\$ 32.25	\$ 0.92	2.94%
20	\$ 51.67	\$ 53.16	\$ 1.49	2.88%
24 Avg	\$ 59.80	\$ 61.52	\$ 1.72	2.88%
30	\$ 72.00	\$ 74.06	\$ 2.06	2.86%
50	\$ 112.67	\$ 115.86	\$ 3.19	2.83%

2004 Rates				
Usage Ccf	2003 Rates	2004 Rates	Increase Amount	Percent Increase
0	\$ 11.35	\$ 11.75	\$ 0.40	3.52%
10	\$ 32.25	\$ 33.14	\$ 0.89	2.76%
20	\$ 53.16	\$ 54.54	\$ 1.38	2.60%
24 Avg	\$ 61.52	\$ 63.09	\$ 1.57	2.55%
30	\$ 74.06	\$ 75.93	\$ 1.87	2.52%
50	\$ 115.86	\$ 118.71	\$ 2.85	2.46%

2005 Rates				
Usage Ccf	2004 Rates	2005 Rates	Increase Amount	Percent Increase
0	\$ 11.75	\$ 12.15	\$ 0.40	3.40%
10	\$ 33.14	\$ 34.03	\$ 0.89	2.69%
20	\$ 54.54	\$ 55.91	\$ 1.37	2.51%
24 Avg	\$ 63.09	\$ 64.66	\$ 1.57	2.49%
30	\$ 75.93	\$ 77.78	\$ 1.85	2.44%
50	\$ 118.71	\$ 121.54	\$ 2.83	2.38%

* Bill comparison based on Schedule BG-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

ATTACHMENT X

PAGE 2

California Water Service Company
Chico District Bill Comparison *

2002 Rates				
Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 7.86	\$ 7.90	\$ 0.04	0.51%
10	\$ 12.44	\$ 13.06	\$ 0.62	4.98%
20	\$ 17.01	\$ 18.23	\$ 1.22	7.17%
23 Avg	\$ 18.39	\$ 19.77	\$ 1.38	7.50%
30	\$ 21.59	\$ 23.39	\$ 1.80	8.34%
50	\$ 30.75	\$ 33.71	\$ 2.96	9.63%

Flat Rates				
6,000 sq. ft. or less	\$ 20.05	\$ 23.15	\$ 3.10	15.46%

2003 Rates				
Usage Ccf	2002 Rates	2003 Rates	Increase Amount	Percent Increase
0	\$ 7.90	\$ 7.90	\$ -	0.00%
10	\$ 13.06	\$ 13.07	\$ 0.01	0.08%
20	\$ 18.23	\$ 18.24	\$ 0.01	0.05%
23 Avg	\$ 19.77	\$ 19.79	\$ 0.02	0.10%
30	\$ 23.39	\$ 23.41	\$ 0.02	0.09%
50	\$ 33.71	\$ 33.75	\$ 0.04	0.12%

Flat Rates				
6,000 sq. ft. or less	\$ 23.15	\$ 23.95	\$ 0.80	3.46%

2004 Rates				
Usage Ccf	2003 Rates	2004 Rates	Increase Amount	Percent Increase
0	\$ 7.90	\$ 7.95	\$ 0.05	0.63%
10	\$ 13.07	\$ 13.19	\$ 0.12	0.92%
20	\$ 18.24	\$ 18.44	\$ 0.20	1.10%
23 Avg	\$ 19.79	\$ 20.01	\$ 0.22	1.11%
30	\$ 23.41	\$ 23.68	\$ 0.27	1.15%
50	\$ 33.75	\$ 34.16	\$ 0.41	1.21%

Flat Rates				
6,000 sq. ft. or less	\$ 23.95	\$ 24.25	\$ 0.30	1.26%

2005 Rates				
Usage Ccf	2004 Rates	2005 Rates	Increase Amount	Percent Increase
0	\$ 7.95	\$ 8.00	\$ 0.05	0.63%
10	\$ 13.19	\$ 13.31	\$ 0.12	0.91%
20	\$ 18.44	\$ 18.63	\$ 0.19	1.03%
23 Avg	\$ 20.01	\$ 20.22	\$ 0.21	1.05%
30	\$ 23.68	\$ 23.94	\$ 0.26	1.10%
50	\$ 34.16	\$ 34.57	\$ 0.41	1.20%

Flat Rates				
6,000 sq. ft. or less	\$ 24.25	\$ 24.55	\$ 0.29	1.21%

* Bill comparison based on Schedule CH-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

ATTACHMENT X
PAGE 3
California Water Service Company
Dixon District Bill Comparison *

2002 Rates					
Usage		Present	Adopted	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 10.40	\$ 10.40	\$ -	0.00%
10		\$ 18.36	\$ 19.41	\$ 1.05	5.72%
18	Avg	\$ 24.73	\$ 26.62	\$ 1.89	7.64%
20		\$ 26.32	\$ 28.42	\$ 2.10	7.98%
30		\$ 34.28	\$ 37.44	\$ 3.16	9.22%
50		\$ 50.20	\$ 55.46	\$ 5.26	10.48%

2003 Rates					
Usage		2002	2003	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 10.40	\$ 10.40	\$ -	0.00%
10		\$ 19.41	\$ 19.80	\$ 0.39	2.01%
18	Avg	\$ 26.62	\$ 27.32	\$ 0.70	2.63%
20		\$ 28.42	\$ 29.20	\$ 0.78	2.74%
30		\$ 37.44	\$ 38.60	\$ 1.16	3.10%
50		\$ 55.46	\$ 57.40	\$ 1.94	3.50%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0	Avg	\$ 10.40	\$ 10.55	\$ 0.15	1.44%
10		\$ 19.80	\$ 20.15	\$ 0.35	1.77%
18		\$ 27.32	\$ 27.83	\$ 0.51	1.87%
20		\$ 29.20	\$ 29.75	\$ 0.55	1.88%
30		\$ 38.60	\$ 39.35	\$ 0.75	1.94%
50		\$ 57.40	\$ 58.54	\$ 1.14	1.99%

2005 Rates					
Usage		2004	2005	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0	Avg	\$ 10.55	\$ 10.65	\$ 0.10	0.95%
10		\$ 20.15	\$ 20.47	\$ 0.32	1.59%
18		\$ 27.83	\$ 28.32	\$ 0.49	1.76%
20		\$ 29.75	\$ 30.28	\$ 0.53	1.78%
30		\$ 39.35	\$ 40.10	\$ 0.75	1.91%
50		\$ 58.54	\$ 59.74	\$ 1.20	2.05%

* Bill comparison based on Schedule DX-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

ATTACHMENT X
PAGE 4
East Los Angeles District Bill Comparison *

2002 Rates					
Usage		Present	Adopted	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 11.30	\$ 11.30	\$ -	0.00%
10		\$ 25.13	\$ 26.40	\$ 1.27	5.05%
16	Avg	\$ 33.42	\$ 35.46	\$ 2.04	6.10%
20		\$ 38.95	\$ 41.50	\$ 2.55	6.55%
30		\$ 52.78	\$ 56.60	\$ 3.82	7.24%
50		\$ 80.43	\$ 86.80	\$ 6.37	7.92%

2003 Rates					
Usage		2002	2003	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 11.30	\$ 11.40	\$ 0.10	0.88%
10		\$ 26.40	\$ 26.71	\$ 0.31	1.17%
16	Avg	\$ 35.46	\$ 35.89	\$ 0.43	1.21%
20		\$ 41.50	\$ 42.01	\$ 0.51	1.23%
30		\$ 56.60	\$ 57.32	\$ 0.72	1.27%
50		\$ 86.80	\$ 87.93	\$ 1.13	1.30%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 11.40	\$ 11.50	\$ 0.10	0.88%
10		\$ 26.71	\$ 27.03	\$ 0.32	1.20%
16	Avg	\$ 35.89	\$ 36.34	\$ 0.45	1.25%
20		\$ 42.01	\$ 42.55	\$ 0.54	1.29%
30		\$ 57.32	\$ 58.08	\$ 0.76	1.33%
50		\$ 87.93	\$ 89.13	\$ 1.20	1.36%

2005 Rates					
Usage		2004	2005	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 11.50	\$ 11.65	\$ 0.15	1.30%
10		\$ 27.03	\$ 27.37	\$ 0.34	1.26%
16	Avg	\$ 36.34	\$ 36.81	\$ 0.47	1.29%
20		\$ 42.55	\$ 43.09	\$ 0.54	1.27%
30		\$ 58.08	\$ 58.82	\$ 0.74	1.27%
50		\$ 89.13	\$ 90.26	\$ 1.13	1.27%

* Bill comparison based on Schedule EL-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

ATTACHMENT X

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California Water Service Company
Hermosa-Redondo District Bill Comparison ***2002 Rates**

Usage Ccf		Present Rates	Adopted Rates	Increase Amount	Percent Increase
0		\$ 7.60	\$ 7.65	\$ 0.05	0.66%
10		\$ 26.02	\$ 28.51	\$ 2.49	9.57%
13	Avg	\$ 31.55	\$ 34.77	\$ 3.22	10.21%
20		\$ 44.44	\$ 49.37	\$ 4.93	11.09%
30		\$ 62.86	\$ 70.23	\$ 7.37	11.72%
50		\$ 99.70	\$ 111.96	\$ 12.26	12.30%

2003 Rates

Usage Ccf		2002 Rates	2003 Rates	Increase Amount	Percent Increase
0		\$ 7.65	\$ 7.80	\$ 0.15	1.96%
10		\$ 28.51	\$ 28.74	\$ 0.23	0.81%
13	Avg	\$ 34.77	\$ 35.02	\$ 0.25	0.72%
20		\$ 49.37	\$ 49.68	\$ 0.31	0.63%
30		\$ 70.23	\$ 70.62	\$ 0.39	0.56%
50		\$ 111.96	\$ 112.50	\$ 0.54	0.48%

2004 Rates

Usage Ccf		2003 Rates	2004 Rates	Increase Amount	Percent Increase
0		\$ 7.80	\$ 7.80	\$ -	0.00%
10		\$ 28.74	\$ 28.78	\$ 0.04	0.14%
13	Avg	\$ 35.02	\$ 35.07	\$ 0.05	0.14%
20		\$ 49.68	\$ 49.76	\$ 0.08	0.16%
30		\$ 70.62	\$ 70.74	\$ 0.12	0.17%
50		\$ 112.50	\$ 112.70	\$ 0.20	0.18%

2005 Rates

Usage Ccf		2004 Rates	2005 Rates	Increase Amount	Percent Increase
0		\$ 7.80	\$ 7.80	\$ -	0.00%
10		\$ 28.78	\$ 28.82	\$ 0.04	0.14%
13	Avg	\$ 35.07	\$ 35.12	\$ 0.05	0.14%
20		\$ 49.76	\$ 49.84	\$ 0.08	0.16%
30		\$ 70.74	\$ 70.85	\$ 0.11	0.16%
50		\$ 112.70	\$ 112.89	\$ 0.19	0.17%

* Bill comparison based on Schedule HR-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

ATTACHMENT X
PAGE 6
California Water Service Company
King City District Bill Comparison *

2002 Rates					
Usage Ccf		Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	Avg	\$ 10.04	\$ 12.40	\$ 2.36	23.51%
10		\$ 18.39	\$ 21.05	\$ 2.66	14.46%
18		\$ 25.08	\$ 27.97	\$ 2.89	11.52%
20		\$ 26.75	\$ 29.70	\$ 2.95	11.03%
30		\$ 35.10	\$ 38.35	\$ 3.25	9.26%
50		\$ 51.81	\$ 55.66	\$ 3.85	7.43%

2003 Rates					
Usage		2002	2003	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 12.40	\$ 12.90	\$ 0.50	4.03%
10		\$ 21.05	\$ 21.79	\$ 0.74	3.52%
18	Avg	\$ 27.97	\$ 28.90	\$ 0.93	3.32%
20		\$ 29.70	\$ 30.68	\$ 0.98	3.30%
30		\$ 38.35	\$ 39.56	\$ 1.21	3.16%
50		\$ 55.66	\$ 57.34	\$ 1.68	3.02%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 12.90	\$ 13.75	\$ 0.85	6.59%
10		\$ 21.79	\$ 22.67	\$ 0.88	4.04%
18	Avg	\$ 28.90	\$ 29.81	\$ 0.91	3.15%
20		\$ 30.68	\$ 31.60	\$ 0.92	3.00%
30		\$ 39.56	\$ 40.52	\$ 0.96	2.43%
50		\$ 57.34	\$ 58.37	\$ 1.03	1.80%

2005 Rates					
Usage		2004	2005	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 13.75	\$ 14.00	\$ 0.25	1.82%
10		\$ 22.67	\$ 23.11	\$ 0.44	1.94%
18	Avg	\$ 29.81	\$ 30.41	\$ 0.60	2.01%
20		\$ 31.60	\$ 32.23	\$ 0.63	1.99%
30		\$ 40.52	\$ 41.34	\$ 0.82	2.02%
50		\$ 58.37	\$ 59.57	\$ 1.20	2.06%

* Bill comparison based on Schedule KC-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Los Altos District Bill Comparison *

2002 Rates				
Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 7.15	\$ 8.75	\$ 1.60	22.38%
10	\$ 23.35	\$ 25.47	\$ 2.12	9.08%
20	\$ 39.55	\$ 42.19	\$ 2.64	6.68%
22 Avg	\$ 42.79	\$ 45.54	\$ 2.75	6.43%
30	\$ 55.74	\$ 58.91	\$ 3.17	5.69%
50	\$ 88.14	\$ 92.36	\$ 4.22	4.79%

2003 Rates				
Usage Ccf	2002 Rates	2003 Rates	Increase Amount	Percent Increase
0	\$ 8.75	\$ 9.00	\$ 0.25	2.86%
10	\$ 25.47	\$ 26.00	\$ 0.53	2.08%
20	\$ 42.19	\$ 43.00	\$ 0.81	1.92%
22 Avg	\$ 45.54	\$ 46.40	\$ 0.86	1.89%
30	\$ 58.91	\$ 60.01	\$ 1.10	1.87%
50	\$ 92.36	\$ 94.01	\$ 1.65	1.79%

2004 Rates				
Usage Ccf	2003 Rates	2004 Rates	Increase Amount	Percent Increase
0	\$ 9.00	\$ 9.80	\$ 0.80	8.89%
10	\$ 26.00	\$ 26.82	\$ 0.82	3.15%
20	\$ 43.00	\$ 43.85	\$ 0.85	1.98%
22 Avg	\$ 46.40	\$ 47.25	\$ 0.85	1.83%
30	\$ 60.01	\$ 60.87	\$ 0.86	1.43%
50	\$ 94.01	\$ 94.92	\$ 0.91	0.97%

2005 Rates				
Usage Ccf	2004 Rates	2005 Rates	Increase Amount	Percent Increase
0	\$ 9.80	\$ 10.00	\$ 0.20	2.04%
10	\$ 26.82	\$ 27.17	\$ 0.35	1.30%
20	\$ 43.85	\$ 44.35	\$ 0.50	1.14%
22 Avg	\$ 47.25	\$ 47.78	\$ 0.53	1.12%
30	\$ 60.87	\$ 61.52	\$ 0.65	1.07%
50	\$ 94.92	\$ 95.87	\$ 0.95	1.00%

* Bill comparison based on Schedule LS-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Livermore District Bill Comparison *

2002 Rates					
Usage Ccf		Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	Avg	\$ 8.40	\$ 8.40	\$ -	0.00%
10		\$ 24.13	\$ 24.32	\$ 0.19	0.79%
17		\$ 35.14	\$ 35.47	\$ 0.33	0.94%
20		\$ 39.86	\$ 40.24	\$ 0.38	0.95%
30		\$ 55.59	\$ 56.16	\$ 0.57	1.03%
50		\$ 87.05	\$ 88.00	\$ 0.95	1.09%

2003 Rates					
Usage		2002	2003	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 8.40	\$ 8.40	\$ -	0.00%
10		\$ 24.32	\$ 24.75	\$ 0.43	1.77%
17	Avg	\$ 35.47	\$ 36.19	\$ 0.72	2.03%
20		\$ 40.24	\$ 41.09	\$ 0.85	2.11%
30		\$ 56.16	\$ 57.44	\$ 1.28	2.28%
50		\$ 88.00	\$ 90.14	\$ 2.14	2.43%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0	Avg	\$ 8.40	\$ 8.45	\$ 0.05	0.60%
10		\$ 24.75	\$ 25.12	\$ 0.37	1.49%
17		\$ 36.19	\$ 36.78	\$ 0.59	1.63%
20		\$ 41.09	\$ 41.79	\$ 0.70	1.70%
30		\$ 57.44	\$ 58.45	\$ 1.01	1.76%
50		\$ 90.14	\$ 91.79	\$ 1.65	1.83%

2005 Rates					
Usage		2004	2005	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 8.45	\$ 8.50	\$ 0.05	0.59%
10		\$ 25.12	\$ 25.35	\$ 0.23	0.92%
17	Avg	\$ 36.78	\$ 37.15	\$ 0.37	1.01%
20		\$ 41.79	\$ 42.21	\$ 0.42	1.01%
30		\$ 58.45	\$ 59.06	\$ 0.61	1.04%
50		\$ 91.79	\$ 92.76	\$ 0.97	1.06%

* Bill comparison based on Schedule LV-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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Mid Peninsula District Bill Comparison *

2002 Rates					
Usage		Present	Adopted	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 6.28	\$ 7.45	\$ 1.17	18.63%
10		\$ 25.48	\$ 26.75	\$ 1.27	4.98%
12	Avg	\$ 29.32	\$ 30.61	\$ 1.29	4.40%
20		\$ 44.68	\$ 46.06	\$ 1.38	3.09%
30		\$ 63.88	\$ 65.36	\$ 1.48	2.32%
50		\$ 102.28	\$ 103.97	\$ 1.69	1.65%

2003 Rates					
Usage		2002	2003	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 7.45	\$ 7.50	\$ 0.05	0.67%
10		\$ 26.75	\$ 26.81	\$ 0.06	0.22%
12	Avg	\$ 30.61	\$ 30.67	\$ 0.06	0.20%
20		\$ 46.06	\$ 46.12	\$ 0.06	0.13%
30		\$ 65.36	\$ 65.43	\$ 0.07	0.11%
50		\$ 103.97	\$ 104.05	\$ 0.08	0.08%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 7.50	\$ 7.50	\$ -	0.00%
10		\$ 26.81	\$ 26.85	\$ 0.04	0.15%
12	Avg	\$ 30.67	\$ 30.72	\$ 0.05	0.16%
20		\$ 46.12	\$ 46.19	\$ 0.07	0.15%
30		\$ 65.43	\$ 65.54	\$ 0.11	0.17%
50		\$ 104.05	\$ 104.24	\$ 0.19	0.18%

2005 Rates					
Usage		2004	2005	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 7.50	\$ 7.55	\$ 0.05	0.67%
10		\$ 26.85	\$ 26.90	\$ 0.05	0.19%
12	Avg	\$ 30.72	\$ 30.77	\$ 0.05	0.16%
20		\$ 46.19	\$ 46.25	\$ 0.06	0.13%
30		\$ 65.54	\$ 65.60	\$ 0.06	0.09%
50		\$ 104.24	\$ 104.30	\$ 0.06	0.06%

* Bill comparison based on Schedule MPS-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Marysville District Bill Comparison *

2002 Rates				
Usage Ccf		Present Rates	Adopted Rates	Increase Amount Percent Increase
0		\$ 9.05	\$ 9.20	\$ 0.15 1.66%
10		\$ 13.83	\$ 14.99	\$ 1.16 8.39%
17	Avg	\$ 17.18	\$ 19.04	\$ 1.86 10.83%
20		\$ 18.61	\$ 20.77	\$ 2.16 11.61%
30		\$ 23.40	\$ 26.56	\$ 3.16 13.50%
50		\$ 32.96	\$ 38.14	\$ 5.18 15.72%

Flat Rates				
6,000 sq. ft. or less		\$ 19.78	\$ 23.60	\$ 3.82 19.31%

2003 Rates				
Usage Ccf		2002 Rates	2003 Rates	Increase Amount Percent Increase
0		\$ 9.20	\$ 9.30	\$ 0.10 1.09%
10		\$ 14.99	\$ 15.58	\$ 0.59 3.94%
17	Avg	\$ 19.04	\$ 19.98	\$ 0.94 4.94%
20		\$ 20.77	\$ 21.87	\$ 1.10 5.30%
30		\$ 26.56	\$ 28.15	\$ 1.59 5.99%
50		\$ 38.14	\$ 40.72	\$ 2.58 6.76%

Flat Rates				
6,000 sq. ft. or less		\$ 23.60	\$ 25.65	\$ 2.05 8.69%

2004 Rates				
Usage Ccf		2003 Rates	2004 Rates	Increase Amount Percent Increase
0		\$ 9.30	\$ 9.50	\$ 0.20 2.15%
10		\$ 15.58	\$ 16.18	\$ 0.60 3.85%
17	Avg	\$ 19.98	\$ 20.86	\$ 0.88 4.40%
20		\$ 21.87	\$ 22.87	\$ 1.00 4.57%
30		\$ 28.15	\$ 29.55	\$ 1.40 4.97%
50		\$ 40.72	\$ 42.91	\$ 2.19 5.38%

Flat Rates				
6,000 sq. ft. or less		\$ 25.65	\$ 27.60	\$ 1.95 7.59%

2005 Rates				
Usage Ccf		2004 Rates	2005 Rates	Increase Amount Percent Increase
0		\$ 9.50	\$ 9.70	\$ 0.20 2.11%
10		\$ 16.18	\$ 16.88	\$ 0.70 4.33%
17	Avg	\$ 20.86	\$ 21.91	\$ 1.05 5.03%
20		\$ 22.87	\$ 24.07	\$ 1.20 5.25%
30		\$ 29.55	\$ 31.25	\$ 1.70 5.75%
50		\$ 42.91	\$ 45.62	\$ 2.71 6.32%

Flat Rates				
6,000 sq. ft. or less		\$ 27.60	\$ 29.55	\$ 1.95 7.06%

* Bill comparison based on Schedule MR-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Stockton District Bill Comparison ***2002 Rates**

Usage Ccf		Present Rates	Adopted Rates	Increase Amount	Percent Increase
0		\$ 8.70	\$ 8.70	\$ -	0.00%
10		\$ 16.76	\$ 17.52	\$ 0.76	4.53%
16	Avg	\$ 21.59	\$ 22.81	\$ 1.22	5.65%
20		\$ 24.81	\$ 26.33	\$ 1.52	6.13%
30		\$ 32.87	\$ 35.15	\$ 2.28	6.94%
50		\$ 48.98	\$ 52.78	\$ 3.80	7.76%

2003 Rates

Usage Ccf		2002 Rates	2003 Rates	Increase Amount	Percent Increase
0		\$ 8.70	\$ 8.70	\$ -	0.00%
10		\$ 17.52	\$ 17.59	\$ 0.07	0.40%
16	Avg	\$ 22.81	\$ 22.92	\$ 0.11	0.48%
20		\$ 26.33	\$ 26.48	\$ 0.15	0.57%
30		\$ 35.15	\$ 35.37	\$ 0.22	0.63%
50		\$ 52.78	\$ 53.15	\$ 0.37	0.70%

2004 Rates

Usage Ccf		2003 Rates	2004 Rates	Increase Amount	Percent Increase
0		\$ 8.70	\$ 8.80	\$ 0.10	1.15%
10		\$ 17.59	\$ 17.69	\$ 0.10	0.57%
16	Avg	\$ 22.92	\$ 23.03	\$ 0.11	0.48%
20		\$ 26.48	\$ 26.59	\$ 0.11	0.42%
30		\$ 35.37	\$ 35.48	\$ 0.11	0.31%
50		\$ 53.15	\$ 53.27	\$ 0.12	0.23%

2005 Rates

Usage Ccf		2004 Rates	2005 Rates	Increase Amount	Percent Increase
0		\$ 8.80	\$ 8.90	\$ 0.10	1.14%
10		\$ 17.69	\$ 17.79	\$ 0.10	0.57%
16	Avg	\$ 23.03	\$ 23.13	\$ 0.10	0.43%
20		\$ 26.59	\$ 26.69	\$ 0.10	0.38%
30		\$ 35.48	\$ 35.58	\$ 0.10	0.28%
50		\$ 53.27	\$ 53.37	\$ 0.10	0.19%

* Bill comparison based on Schedule ST-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Visalia District Bill Comparison *

2002 Rates				
Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 5.75	\$ 6.70	\$ 0.95	16.52%
10	\$ 10.84	\$ 11.80	\$ 0.96	8.86%
20	\$ 15.94	\$ 16.91	\$ 0.97	6.09%
24 Avg	\$ 17.97	\$ 18.95	\$ 0.98	5.45%
30	\$ 21.03	\$ 22.01	\$ 0.98	4.66%
50	\$ 31.22	\$ 32.22	\$ 1.00	3.20%

Flat Rates				
6,000 sq. ft. or less	\$ 14.15	\$ 14.85	\$ 0.70	4.95%

2003 Rates				
Usage Ccf	2002 Rates	2003 Rates	Increase Amount	Percent Increase
0	\$ 6.70	\$ 6.70	\$ -	0.00%
10	\$ 11.80	\$ 11.77	\$ -0.03	-0.25%
20	\$ 16.91	\$ 16.83	\$ -0.08	-0.47%
24 Avg	\$ 18.95	\$ 18.86	\$ -0.09	-0.47%
30	\$ 22.01	\$ 21.90	\$ -0.11	-0.50%
50	\$ 32.22	\$ 32.04	\$ -0.18	-0.56%

Flat Rates				
6,000 sq. ft. or less	\$ 14.85	\$ 15.35	\$ 0.50	3.37%

2004 Rates				
Usage Ccf	2003 Rates	2004 Rates	Increase Amount	Percent Increase
0	\$ 6.70	\$ 6.70	\$ -	0.00%
10	\$ 11.77	\$ 11.79	\$ 0.02	0.17%
20	\$ 16.83	\$ 16.87	\$ 0.04	0.24%
24 Avg	\$ 18.86	\$ 18.90	\$ 0.04	0.21%
30	\$ 21.90	\$ 21.96	\$ 0.06	0.27%
50	\$ 32.04	\$ 32.13	\$ 0.09	0.28%

Flat Rates				
6,000 sq. ft. or less	\$ 15.35	\$ 15.55	\$ 0.20	1.32%

2005 Rates				
Usage Ccf	2004 Rates	2005 Rates	Increase Amount	Percent Increase
0	\$ 6.70	\$ 6.70	\$ -	0.00%
10	\$ 11.79	\$ 11.79	\$ -	0.00%
20	\$ 16.87	\$ 16.89	\$ 0.02	0.12%
24 Avg	\$ 18.90	\$ 18.92	\$ 0.02	0.11%
30	\$ 21.96	\$ 21.98	\$ 0.02	0.09%
50	\$ 32.13	\$ 32.17	\$ 0.04	0.12%

Flat Rates				
6,000 sq. ft. or less	\$ 15.55	\$ 15.75	\$ 0.19	1.24%

* Bill comparison based on Schedule VS-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Westlake District Bill Comparison *

2002 Rates				
Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 8.50	\$ 10.50	\$ 2.00	23.53%
10	\$ 26.16	\$ 29.22	\$ 3.06	11.70%
20	\$ 43.82	\$ 47.94	\$ 4.12	9.40%
30	\$ 61.47	\$ 66.66	\$ 5.19	8.44%
32 Avg	\$ 65.01	\$ 70.40	\$ 5.39	8.29%
50	\$ 96.79	\$ 104.10	\$ 7.31	7.55%

2003 Rates				
Usage Ccf	2002 Rates	2003 Rates	Increase Amount	Percent Increase
0	\$ 10.50	\$ 10.70	\$ 0.20	1.90%
10	\$ 29.22	\$ 29.53	\$ 0.31	1.06%
20	\$ 47.94	\$ 48.37	\$ 0.43	0.90%
30	\$ 66.66	\$ 67.20	\$ 0.54	0.81%
32 Avg	\$ 70.40	\$ 70.97	\$ 0.57	0.81%
50	\$ 104.10	\$ 104.87	\$ 0.77	0.74%

2004 Rates				
Usage Ccf	2003 Rates	2004 Rates	Increase Amount	Percent Increase
0	\$ 10.70	\$ 11.00	\$ 0.30	2.80%
10	\$ 29.53	\$ 29.88	\$ 0.35	1.19%
20	\$ 48.37	\$ 48.76	\$ 0.39	0.81%
30	\$ 67.20	\$ 67.64	\$ 0.44	0.65%
32 Avg	\$ 70.97	\$ 71.41	\$ 0.44	0.62%
50	\$ 104.87	\$ 105.39	\$ 0.52	0.50%

2005 Rates				
Usage Ccf	2004 Rates	2005 Rates	Increase Amount	Percent Increase
0	\$ 11.00	\$ 11.20	\$ 0.20	1.82%
10	\$ 29.88	\$ 30.14	\$ 0.26	0.87%
20	\$ 48.76	\$ 49.08	\$ 0.32	0.66%
30	\$ 67.64	\$ 68.02	\$ 0.38	0.56%
32 Avg	\$ 71.41	\$ 71.81	\$ 0.40	0.56%
50	\$ 105.39	\$ 105.91	\$ 0.52	0.49%

* Bill comparison based on Schedule WK-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Willows District Bill Comparison *

2002 Rates				
Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 8.69	\$ 11.00	\$ 2.31	26.58%
10	\$ 15.54	\$ 18.41	\$ 2.87	18.47%
18 Avg	\$ 21.02	\$ 24.34	\$ 3.32	15.79%
20	\$ 22.39	\$ 25.83	\$ 3.44	15.36%
30	\$ 29.24	\$ 33.24	\$ 4.00	13.68%
50	\$ 42.94	\$ 48.07	\$ 5.13	11.95%

Flat Rates				
6,000 sq. ft. or less	\$ 26.49	\$ 27.40	\$ 0.91	3.44%

2003 Rates				
Usage Ccf	2002 Rates	2003 Rates	Increase Amount	Percent Increase
0	\$ 11.00	\$ 11.25	\$ 0.25	2.27%
10	\$ 18.41	\$ 18.99	\$ 0.58	3.15%
18 Avg	\$ 24.34	\$ 25.18	\$ 0.84	3.45%
20	\$ 25.83	\$ 26.73	\$ 0.90	3.48%
30	\$ 33.24	\$ 34.47	\$ 1.23	3.70%
50	\$ 48.07	\$ 49.95	\$ 1.88	3.91%

Flat Rates				
6,000 sq. ft. or less	\$ 27.40	\$ 28.10	\$ 0.70	2.55%

2004 Rates				
Usage Ccf	2003 Rates	2004 Rates	Increase Amount	Percent Increase
0	\$ 11.25	\$ 11.55	\$ 0.30	2.67%
10	\$ 18.99	\$ 19.40	\$ 0.41	2.16%
18 Avg	\$ 25.18	\$ 25.68	\$ 0.50	1.99%
20	\$ 26.73	\$ 27.25	\$ 0.52	1.95%
30	\$ 34.47	\$ 35.10	\$ 0.63	1.83%
50	\$ 49.95	\$ 50.80	\$ 0.85	1.70%

Flat Rates				
6,000 sq. ft. or less	\$ 28.10	\$ 28.80	\$ 0.70	2.50%

2005 Rates				
Usage Ccf	2004 Rates	2005 Rates	Increase Amount	Percent Increase
0	\$ 11.55	\$ 11.85	\$ 0.30	2.60%
10	\$ 19.40	\$ 19.80	\$ 0.40	2.06%
18 Avg	\$ 25.68	\$ 26.16	\$ 0.48	1.87%
20	\$ 27.25	\$ 27.75	\$ 0.50	1.83%
30	\$ 35.10	\$ 35.71	\$ 0.61	1.74%
50	\$ 50.80	\$ 51.61	\$ 0.81	1.59%

Flat Rates				
6,000 sq. ft. or less	\$ 28.80	\$ 29.50	\$ 0.70	2.44%

* Bill comparison based on Schedule WL-1, General Metered Service 5/8" x 3/4" meter.

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.